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Current Topics.

Proposed Requirement of Deposit from all
Incorporated Companies.

THE PROVISIONS of section 3 of the Life Assurance Companies Act, 1870, by which every company commencing the business of life assurance within the United Kingdom is required, before it can obtain a certificate of incorporation, to pay into the Chancery Division of the High Court the sum of £20,000—to be invested in one of the securities usually accepted by the High Court for the investment of funds placed from time to time under its administration—has probably led to the suggestion, which has been recently made, that in view of the great multiplication of joint stock companies and the losses sustained by their creditors, a similar requirement should be made in the case of all incorporated companies. The suggestion is startling, and will, no doubt, be pronounced by promoters to be impracticable. At the same time, cases of hardship continually occur where debenture-holders have allowed a company to trade on credit and have applied for a receiver only when the trade creditors were seeking to enforce their rights; and there are rumours of a further inquiry into the working of the Companies Acts. The chapter of legislation on this subject may possibly not be closed by the Act of 1908.

The Copyright Bill.

IT APPEARS that the Copyright Bill is not making favourable progress in the Grand Committee of the House of Commons, and according to the writer of the "Political Notes" in the Times, there are sections of the Committee who are fighting for particular interests rather than adopting the judicial attitude which is to be looked for when such a measure is under discussion. There are clearly two considerations which are of special importance and which should weigh heavily in favour of the general design of the Bill; one is the enormous simplification which it will introduce into the law of copyright, and the other is the desirability of making the British law of copyright uniform with the revised Berne Convention. There is the third point that a liberal measure of protection must be allowed for authors, but, subject to their just claims being recognized, it is more important to secure uniformity as between nations than to insist on any particular period of protection. As a matter of fact, the Berne Convention is specially favourable to

authors, but we are not aware that the public are likely to suffer if the fifty years' limit is adopted. No copyright will interfere with the reproduction of the best literature in the English language, and recent years have not been so fertile—we fear quite the reverse—that a lengthy period of protection will exclude the cheap reprinting of anything that is of real importance. This, perhaps, is a matter of individual opinion; but it will be generally admitted that a great measure such as the Copyright Bill cannot be adequately dealt with if the politicians who have it in hand allow themselves to be swayed by small and selfish interests. Copyright there must be; a generous period of protection there must be; beyond this the exact limits and mode of protection are matters to be decided by general convenience, and in this international uniformity is the chief element.

The Reconstitution of the Lunacy Commission.

WE NOTICED some months ago (*ante*, p. 86) the statement in the *Times* that the Lord Chancellor had made an order amalgamating the judicial offices of the Masters in Lunacy and the offices of the Lunacy Commissioners; but in fact it appears to have been considered doubtful whether section 337 of the Lunacy Act, 1890, under which the order would have been made, really authorized the proposed changes, and we gather that the order was never issued. Instead of proceeding under the section, and incurring the risk of doubt as to the validity of the order, the Lord Chancellor has decided to make the scheme of amalgamation under the direct authority of Parliament, and he has introduced a Bill for that purpose in the House of Lords. The present staff in lunacy consists of two masters, three Chancery visitors, and eleven commissioners, of whom five are honorary and six are paid. Of the paid commissioners three are medical and three are legal. The necessity of increasing the number of the commissioners (and particularly of the medical commissioners) has become pressing. The numbers remain the same as in 1845, while the lunatics under the care of the commissioners have increased from 25,000 to 125,000. In three successive years orders have had to be made diminishing the visits which each commissioner had to make because the number was insufficient, and it is now proposed that two additional paid medical commissioners shall be appointed by the Lord Chancellor. The scheme of amalgamation is contained in the first schedule of the Bill, and clause 1 of the Bill gives effect to it. The distinction between masters, visitors, and commissioners is to be abolished, and the Lunacy Commission will consist of eighteen commissioners, namely, thirteen paid commissioners—of whom seven will be medical practitioners, and six will be barristers—and five unpaid commissioners. The first commissioners will be the existing masters, visitors, and commissioners, and the two new paid commissioners. One of the commissioners, to be appointed by the Lord Chancellor will be chairman of the commission, and will receive £2,000 a year; the other commissioners will receive £1,500. When the existing masters cease to hold office their duties will be performed by one of the legal commissioners to be appointed by the Lord Chancellor, with the assistance of such other legal commissioners as the Lord Chancellor shall approve. The scheme makes women eligible for appointment as unpaid commissioners. Clause 2 of the Bill transfers to the High Court the powers of the Judge in Lunacy to make vesting orders.

Negligence in Respect of Open Gates.

THE UNCERTAINTY as to the standard of care imposed upon owners of property which has resulted from recent decisions of the House of Lords, already pointed out in these columns, is well illustrated by the recent case of *Ellis v. Bagnard* (*ante*, p. 500). The plaintiff was a domestic servant who was cycling along an Essex highway about 10.30 p.m. on an August evening. Adjoining the highway was a field belonging to the defendant, and in that field his cows were kept. The gate of the field happened to be open as the plaintiff cycled past; the cows were coming out on to the highway; the plaintiff was knocked off her bicycle and suffered personal injuries. There was no evidence to shew how the gate came to be open—either a

trespasser or the owner's servants might have left it open. A county court judge held that the mere fact of the gate being open at that hour of night amounted to proof of negligence, and found for the plaintiff with £75 damages. Upon appeal, the Divisional Court left the finding undisturbed, since the judges were equally divided on the point, but gave leave to appeal. We certainly hope the case will go to the Court of Appeal, since it is very important to get this question as to the standard of care settled. At present both barristers who are asked to advise, and solicitors who have to issue writs, are in great doubt as to the exact extent of the legal duties towards the public at large cast upon the occupiers of property which adjoins a highway. Three reflections seem to be suggested by the decision we have just quoted. In the first place, can it be the duty of occupiers of fields to keep cows in them at their peril? That duty has hitherto been confined to animals *feræ naturæ* and to tame animals known to be vicious: *Cox v. Burbridge* (1863, 13 C. B. N. S. 430), *Godwin v. Cheveley* (1859, 4 H. & N. 631), *Tillett v. Ward* (1882, 10 Q. B. D. 17). In the second place, does the maxim *res ipsa loquitur* apply to such a case as this? That maxim seems only to be relevant when *prima facie* certain physical events can only be explained as the result of the defendant's negligence; can it have reference to events which are equally consistent with the defendant's or with some third party's negligence: *Metropolitan Railway Co. v. Jackson* (1877, 3 A. J. P. Cas. 193)? And, lastly, is not the old maxim that courts of law act on *Facta probata non probabilia* applicable to this case? Negligence must be supported by proof, not by suspicion, of the omission to use proper care in the discharge of some duty. So far as we can judge from the reports which have appeared, few authorities were cited on the hearing of the case and no very elaborate discussion took place in either court upon the many interesting points of law involved; we hope that, in the event of an appeal, the deeper issues raised will be considered and pronounced upon judicially.

Sale of Tickets in Foreign Lottery.

AN ACT of 1722 (9 Geo. 1, c. 19), called in its title an Act "to prevent foreign lotteries being carried on in this kingdom," makes it an offence to carry on lotteries, and imposes a penalty on anyone who "shall within the kingdom sell or dispose of any ticket or tickets in any foreign lottery." It seems remarkable that, in view of the large number of tickets in foreign lotteries that are taken in this country, the provisions of the Act are not very generally known. Attention has been drawn to this Act, and other Acts against lotteries, by a case before COLERIDGE, J., last week—*Gorenstein v. Feldmann* (*Times*, 15th May). The plaintiff had agreed to pay the defendant a certain sum for an eighth share in a ticket to be drawn in a Hamburg lottery. The ticket proved to be a prize winner, and on the defendant declining to pay over a share of the money received, the action was brought to recover it. The main defence was that the contract was illegal and the money irrecoverable, and the learned judge dealt with the case on this footing. Judgment was given for the defendant, on the ground that it was illegal to sell or buy lottery tickets or shares in them, and the local courts would not help people who sought their aid to recover money due under such a sale. The decision seems right, but the case is a difficult one, and circumstances can readily be suggested under which the money might have been recoverable in the English courts. For instance, had the agreement for sale of the share been made abroad—as in Hamburg or elsewhere, where these lotteries are not illegal—it seems highly probable that the defence here set up would not have availed. Counsel for the plaintiff cited *Sazby v. Fulton* (1909, 2 K. B. 208), but apparently that case was considered not to apply. In the course of that case, and particularly in the judgment of KENNEDY, L.J., it is pointed out very forcibly that, in the absence of any "security," such as a cheque payable in England, there may not exist any presumption that the parties to a contract which is illegal here but legal abroad mean the contract to be governed by English law. In *Sazby v. Fulton* money was lent abroad for gambling, and the contract was held to be governed by the *lex loci contractus* and not the *lex loci solutionis*. The money was accordingly held to be irrecoverable in the English

courts. In *Moulis v. Owen* (1907, 1 K. B. 746) an English cheque was given in Algiers for gambling purposes, and the case was held to be governed by English law, and the amount of the cheque could not be recovered in the English courts. In the present case there is certainly something to be said for the view that the parties were contracting with reference to Hamburg law, and if that view could have been substantiated the plaintiff might have succeeded. However, both plaintiff and defendant were residing in England during the whole transaction, and that may well differentiate the case from *Saxby v. Fulton*. The present case is of some considerable interest, since it was not necessary to rely on the ordinary Gaming Acts, which have proved very difficult to construe, and no fine distinctions between the consideration and security had to be raised.

Conversion under Sale by Court.

THE DECISION of the Court of Appeal in *Fauntleroy v. Beebe* (*ante*, p. 497) deals with a point in the law of conversion which seems to have been already sufficiently settled by recent cases. It is, of course, clear that a trust contained in a will for conversion of real estate changes the realty into personalty as from the date of the testator's death, but it was formerly a disputed point whether an order for sale made by the court had the effect of finally changing the nature of the whole of the property comprised in the order, or whether the conversion operated in respect only of so much of the property as was required to satisfy the purposes for which the sale was ordered. The two cases of *Jerry v. Preston* (13 Sim. 350) and *Cooke v. Dealey* (22 Beav. 196) supported the latter view—that a sale directed for a particular purpose only effects a conversion *pro tanto*. On the other hand, in *Steed v. Preece* (L. R. 18 Eq. 197) JESSEL, M.R., very distinctly laid down the opposite doctrine. "If a conversion is rightfully made, whether by the court or a trustee, all the consequences of a conversion must follow; and there is no equity in favour of the heir, or anyone else, to take the property in any other form than that in which it is found." The earlier view was acted on in the Irish case of *Scott v. Scott* (9 L. R. Ir. 367), where CHATTERTON, V.C., held that, upon a sale by the court of real estate to pay off incumbrances, there was an equity in favour of the heir-at-law of the owner at the time of sale to take the surplus not required for such purpose as reconverted into realty. But more recent cases have all been against any such notional reconversion. The dictum in *Steed v. Preece* was approved by the Court of Appeal in *Burgess v. Booth* (1908, 2 Ch. 648), and before that, in *Hyett v. Meakin* (25 Ch. D. 735), KAY, J., had held that the order operated as a conversion from its date and before any sale had actually taken place: see also *Arnold v. Dixon* (L. R. 19 Eq. 113), *Re Dodson* (1908, 2 Ch. 638). In the present case real estate had been devised by a testator, who died in 1872, in trust for his four children equally. An order for sale was made in 1882, and part of the estate, enough to satisfy the purposes of the sale, was sold, but the rest still remained unsold. One of the children died intestate in 1887, and the question arose whether her share devolved on her real or personal representatives. In accordance with the above authorities, the Court of Appeal held that there was an absolute conversion as from the date of the order, and hence the share devolved as personal estate.

Mortgagee's Costs of Action for Account by Mortgagor.

THE RIGHT of a mortgagee to his costs of a redemption action is a matter of contract and not in the discretion of the court. He has an absolute right to such costs unless he has forfeited them by misconduct, and then they are in the discretion of the judge. The case of *Rourke v. Robinson* (1911, 1 Ch. 480), upon which we recently commented (*ante*, p. 473), was an instance of what amounts to misconduct in this connection. But the question arises what is a redemption action, and whether a particular action is in the nature of a redemption action for the purposes of the rule. This point arose in the recent case of *Williams v. Jones* (*ante*, p. 500), where the question was whether the rule in question applied to an action by the mortgagor for an account after the mortgagee had realized his security by sale.

It was argued on behalf of the mortgagee that the action was in substance a redemption action, or partook so largely of the character of a redemption action as to involve the application in the matter of costs of the well-settled rule. But the mortgagor repudiated the suggestion that the action was a redemption action, and contended that it was one in which the *cestui que trust* was asserting, and the trustee was denying, the existence of a trust fund in the hands of a trustee, and was more analogous to a redemption action after an adequate tender to the mortgagee than to an ordinary redemption action where there had been no tender. There is very little authority on the point. But in *Tanner v. Heard* (23 Beav. 555) it appeared from the judgment of Sir JOHN ROMILLY, M.R., that he declined to treat a similar action as a redemption action, or as one to which the rule as to costs in a redemption action was applicable. A similar view seems to have been taken by KAY, J., in *Charles v. Jones* (35 Ch. D. 544). EVE, J., therefore, came to the conclusion that an action for account against a mortgagee after he has realized his security by sale is not an action to which the rule in question applies, and that the costs of such an action are within the ordinary discretion of the court.

The Standard Oil Case.

THE DECISION of the Supreme Court of the United States in the Standard Oil case appears to be accepted as one of great importance, though we gather that the court have not declared in favour of a literal interpretation of the Sherman Anti-Trust Law, and the exact scope of the decision cannot at present be appreciated. All that is known definitely is that the Standard Oil Co. as at present constituted is illegal, and must be dissolved; but the possibility of a certain measure of combination of trade interests is recognized, and it will be for each trust that menaces, or is thought to menace, the public welfare to consider how far it is infringing the statute as thus interpreted. The statute, which was passed in 1890, declares by section 1: "Every contract, combination in the form of trust or otherwise, or conspiracy, in restraint of trade or commerce among the several States, or with foreign nations, is hereby declared to be illegal. Every person who shall make any such contract or engage in any such combination or conspiracy, shall be deemed guilty of a misdemeanour, and on conviction thereof shall be punished by a fine not exceeding 5,000 dollars, or by imprisonment not exceeding one year, or by both the said punishments in the discretion of the court" (26 U.S. Stat. at L. 209). Under section 7 any person injured in his business by reason of anything declared unlawful by the Act can recover treble damages and the costs of suit, including a reasonable attorney's fee. According to the American Encyclopædia of Law (2nd ed. 1902, vol. 20, p. 861) the statute is intended to prevent all restraint of inter-state and international trade, without regard to the reasonableness of the restraint sought to be imposed; and the same construction of the statute is recognized and deprecated in an exhaustive note on "What combinations constitute unlawful trusts" in 74 Amer. State Rep., p. 235, see p. 273. The leading authority is *U.S. v. Trans-Missouri Freight Association* (166 U. S. 210, see p. 327). If the above statement as to the effect of the present decision is correct, it overrules this view of the statute and recognizes the validity of reasonable restraint, and the effect will probably be to make the statute no more in principle than a declaration of the ordinary rule of the common law as to restraint of trade. Hence there will remain the difficulty of deciding what restraint is reasonable, and how the benefits and evils of competition and combination respectively are to be balanced. But, for the present, the trust which has been recognized as the worst offender is put an end to; how far effectively, it would be rash to hazard an opinion.

Old Age Pension Appeal.

THE FIRST appeal under the Old Age Pensions Act, 1908, to reach the House of Lords was heard on the 12th of May (*Murphy v. The King*, reported elsewhere). The appellant had the adverse decisions of three courts to overcome, and the appeal failed. The case arose in Ireland (1911, 2 Ir. Rep. 80).

ELIZABETH MURPHY made a claim for a pension, and this was granted her after adjudication by the local Pension Committee, and no appeal was made from this decision. But after the prescribed time for appeal to the Central Pension Committee had elapsed, fresh facts were discovered which tended to show that the applicant was not seventy years of age. The local Pension Committee refused to alter their decision, but the Central Committee held that MURPHY was not entitled to a pension. Proceedings were then taken by way of petition of right, and it was contended that the original decision of the local committee (not having been appealed from) was "final and conclusive" by virtue of section 7 (2) of the Act. The Irish courts all successively decided in favour of the Crown. The Lord Chancellor delivered the judgment and decision of the House of Lords dismissing the appeal. By section 7 questions "whether the conditions continue to be fulfilled," as well as initial claims for pensions, are to be decided from time to time by the Pension Committees. It was contended that the question of age could not be re-opened, not being a condition that continued to be fulfilled. The House of Lords has now finally decided that this view is erroneous, and that the question of a pensioner's age can be raised again and again by the Crown.

"Public Stocks or Funds" and "Parliamentary Stocks or Public Funds."

A CORRESPONDENT recently inquired whether there is any difference between the common form used in investment clauses—"public stocks or funds or Government securities of the United Kingdom"—and the "parliamentary stocks or public funds or Government securities of the United Kingdom" authorized as investments by the Trustee Act, 1893? That is to say, is there any difference between "public stocks or funds" and "parliamentary stocks or public funds"? It appears to be settled that there is none. The meaning of the expression "public funds" is that portion of the public debt which is paid out of funds appropriated to that purpose by Parliament (*per* Lord CRANWORTH in *Slingsby v. Granger*, 7 H. L. Cas., at p. 281; see *per* Lord WENSLEYDALE, at p. 285). The two phrases are synonymous for indicating the annuities which constitute the permanent debt of the country: see *Vaizey on the Investment of Trust Money*, p. 77. The phrase "Government securities of the United Kingdom" bears a wider meaning, and apparently includes Exchequer bonds and bills and Treasury bills. But according to SHADWELL, V.C., in *Sampayo v. Gould* (12 Sim., at p. 435) there are public securities which are not "Government securities," and, at all events, the latter term does not include India stock or Bank stock. The Guaranteed Irish Land stocks apparently come within the above mentioned powers of investment. They are a new capital stock consisting of perpetual annuities, and the dividends on the stock are charged on the Consolidated Fund (Irish Land Act, 1903, ss. 28 and 29).

Ignorance of Statute Law.

THE JUDGES of England have from time to time protested against the notion that they are conversant with the whole statute law, and it is not surprising that the ignorance of the laity should greatly surpass that of experienced lawyers. In a recent prosecution under section 11 of the Freshwater Fisheries Act, 1878, for exposing crayfish for sale during the close season between March and June, it appeared that the fish had been brought from abroad, and it was believed by many persons that the offence created by the Act did not apply to foreign fish. Ignorance of the law is, of course, no excuse, but having regard to the enormous bulk of our statute law, some means might possibly be devised for bringing any new enactment more clearly to the notice of those specially affected by it. It may be remembered that down to the reign of HENRY VII., the statutes passed in each session were sent to the sheriff of every county, with a writ requiring him to proclaim them throughout his bailiwick and to see to their observance. The number and length of modern statutes is a serious obstacle to any plan for posting them in public places, but possibly a short abstract of the more important provisions of statutes creating offences might be issued by a Government department and published in the newspapers and

posted in some public position in places affected by the Act. The law may intend that every one shall be deemed to have notice of what has been enacted by Parliament, but some regard might be had to the ignorance of unprofessional people.

Criminal Appeal in Cases of Insanity.

ONE OF the many curious anomalies which have been discovered in the Criminal Appeal Act, 1907, came before the Court of Criminal Appeal in the case of *R. v. Larkins*, which we reported last week. The accused had been arraigned at the Old Bailey for an indictable offence; it appeared to the Common Serjeant that he was insane, and, therefore unfit to plead; accordingly, in pursuance of section 2 of the Trial of Lunatics Act, 1883, he specially empanelled a jury to try the preliminary question whether or not the prisoner was fit to plead. The jury found the prisoner insane, and he was accordingly ordered to be kept in custody during his Majesty's pleasure. The prisoner appealed under section 3 of the Criminal Appeal Act, which permits appeal to anyone convicted on indictment—including a prisoner against whom the special verdict of insanity has been found. The Court of Criminal Appeal, however, held that a prisoner found unfit to plead is not convicted at all; he is not found guilty but insane, and, therefore, he has no right of appeal. Had he been tried and found "guilty but insane" under the provisions of the Trial of Lunatics Act, 1883, s. 2, then he would have been entitled to appeal. That has already been decided in *R. v. Ireland* (1910, 1 K. B. 654). There can be no doubt that the court has correctly interpreted the Act; but it is somewhat surprising to find that a man found guilty as well as insane can appeal against the finding of insanity, whereas a man merely found insane before trial of his guilt has no such remedy.

Fortune Tellers in the West End.

THE ANSWER of the Home Secretary to the question whether he would give instructions that poor persons should not be interfered with by the police while exercising their art of fortune telling as long as persons were permitted to carry on the same pursuit in the purlieus of the West End and to advertise openly that they possess supernatural powers, will be read with interest by Londoners who have been accustomed to see advertisements by persons practising palmistry or fortune telling. The official answer (similar to that given by the present Prime Minister in 1893) is that the law is contained in section 4 of the Vagrancy Act, 1824, by which every person pretending or professing to tell fortunes or using any subtle craft, means or device, by palmistry or otherwise, to deceive and impose on any of his Majesty's subjects is to be deemed a rogue and vagabond, and is liable to imprisonment. The Home Secretary says that the mere practice of palmistry is not, so far as he is aware, illegal; that the essence of a conviction under the Act is the intention to impose on the King's subjects, and that it was the object of the enactment to protect the young and ignorant. It will be gathered from this statement that there is not much likelihood of proceedings against West End practitioners, though we are informed that the police have instructions to watch cases of suspicion.

An American Employers' Liability Act.

ENGLAND HAS for many years been familiar with Workmen's Compensation Acts, but legislation on the subject in the United States cannot proceed with the same rapidity owing to the clause in the Federal and State Constitutions providing that no law should be made impairing the obligation of contracts. A Commission appointed by the State of New York has recently recommended the adoption of an amendment of the State Constitution so as to overrule a recent decision of the Court of Appeals by which an Employers' Liability Act passed last year was declared to be unconstitutional. But the passage of an amendment is always attended with difficulty, and it may be some time before the State of New York obtains an effectual Employers' Liability Act.

Mr. Justice Horridge has this week been assisting in the disposal of business in the Probate and Divorce Division. He sat in one of the quadrangle courts, and said the court was a bad one for hearing, and repeatedly asked counsel to speak loudly.

The Executive and the Judiciary.

WE believe that the Master of the Rolls has behind him the support of the whole legal profession in his determination to uphold the rights of the subject against the growing aggression of the various departments of State. The fact that a judge so cautious and conciliatory should have felt it is duty to give public expression to his opinion on a grave question of government is a striking symptom of the way in which the problem has been forced upon the attention of our judges. The Admiralty, the Treasury, the Board of Education have all within the past year forced the Court of Appeal to come face to face with pretensions that, after a century of quiescence, are once more animating every branch of the Executive. Indeed, a struggle which has been perennial in the history of England would seem—of course in a milder form—to be awaiting another conflict of forces in the not distant future. One such struggle ended with Magna Carta and the declaration that no man should be judged except by his peers and according to the law of the land. Another ended in the Revolution of 1689 and the provision in the Bill of Rights that judges should be irremovable except for misconduct. Towards the end of the eighteenth century Fox moved his famous resolution in the House of Commons "That the power of the Crown has increased, is increasing, and ought to be diminished." Now the beginning of the twentieth century is seeing the claim put forward by the Executive that its decisions are to be exempt from that control by legal tribunals which hitherto has been one of the two great characteristics of our English Constitution.

Most lawyers will recollect the interesting chapter in Professor DICEY'S Law of the Constitution in which he contrasts the English Rule of Law with the *Droit Administratif* which in France, Belgium, and other continental countries shelters the official from judicial control over his acts as a public servant. In England, the writer points out, no such exception to the ordinary law exists. Every subject is equally amenable to the law courts. No subject can plead official privilege for the deeds he has done. No official can say "I claim to be tried by a special administrative court; the Law Courts have no jurisdiction to pronounce upon my official acts." Those three propositions have long been believed by most of us to be the law of England. But within the last twelve months a series of cases have occurred which would seem to shew that the principle enunciated in those three propositions is going to be boldly and persistently challenged in future by the bureaucracy and the functionary. In the Swansea Education case (*Reg. v. Board of Education*, 1910, 2 K. B. 165) it was contended that the Board of Education was not amenable to the jurisdiction of the High Court. In the Archer Shee case it was argued that the Admiralty could not have its discretion impugned or questioned before a jury. In the case of *Dyson v. Attorney General* (1911, 1 K. B. 410) the Inland Revenue sheltered themselves behind the prerogative of the Crown, and tried to prevent the Revenue Court from pronouncing on the validity of their official acts. And in each case the Law Officers of the Crown had set up those claims. In each case the attempts to override the accepted principles of English law in fact failed, but the failure has not been acquiesced in graciously by the Executive. It is clear that the attempt will be renewed in the near future.

The truth is that of late years, quietly but firmly, the Executive has been gaining a position of great privilege. This has taken three forms. It has gained in many cases great judicial powers which the courts cannot overrule or interfere with. It has gained also wide legislative powers in a variety of devious and roundabout ways. It has acquired, also, a certain independence of the law courts, a right to plead "Act of State" as an answer to any claim made against it and thereby to exclude the jurisdiction of the courts. We propose to illustrate briefly each one of those three new forms of privilege.

The judicial powers now possessed by public departments are the result of statutes giving them such powers. The most striking cases are those of the Local Government Board, the Board of Agriculture, and the Inland Revenue Commissioners. So long ago as 1875 it was provided by section 268 of the Public

Health Act of that year that persons aggrieved by a decision of a sanitary authority could appeal to the Local Government Board. If they did so, they lost the right of appealing from a decision of the petty sessional court enforcing the order made against them. In the absence of such an appeal, however, they retained the right of appeal to the High Court. Now the Housing and Town Planning Act, 1908, has gone a long stage further, and has provided that local authorities may themselves make closing orders *without any recourse whatever to the magistrates*, and the appeal to the Local Government Board is the only redress given by the statute, unless the Board voluntarily chooses to state a case for the High Court. Again, the Small Holdings Act, 1907, gives an appeal from the county council to the Board of Agriculture, but expressly excludes the jurisdiction of the courts at any stage of the proceedings. Lastly, it is scarcely necessary to mention that the Income Tax Commissioners have absolute jurisdiction on all questions of fact which come before them; although, as an act of discretion, they may take the opinion of the High Court on a point of law. These are only a few of the more striking illustrations of the way in which the jurisdiction of the courts has been transferred to the various Government offices by recent legislation.

The growing legislative powers of the Executive are also the result of statutes. The great complexity of the subjects dealt with in modern Acts of Parliament have led to the delegation of vast powers to various departments. Statutes are passed containing a few clauses, and then it is enacted that the machinery for carrying out the statute is to be provided by a body of rules enacted by some Government department. This is done in at least a score of statutes every year; a few examples will suffice. Thus the Prevention of Crimes Act, 1908, makes the Home Secretary a legislator whose rules are to govern the working of the system. The whole Poor Law machinery is contained in Orders of the Local Government Board, and the Education Code is the legislative product of the Board of Education, not of Parliament. The Board of Trade lays down bankruptcy rules, and indeed a multitude of rules on all sorts of subjects. Small holdings are created in accordance with rules made by the Board of Agriculture and Fisheries. Now it is true that, nominally, Parliament retains some control over all this legislation. In some cases the orders must be allowed by Parliament before they become law. In others they must lie on the table of both Houses for forty days, during which period either House may by resolution annul them; if no such resolution is passed, they automatically become law. In a great many cases the safeguard is still further limited by the substitution of the House of Commons alone for both Houses as the confirming authority. In the last half-dozen years the last mentioned mode of retaining the appearance of legislative confirmation without the reality has been generally adopted. It has only to be stated to shew its futility as a serious check on Executive power.

But the most serious form of aggrandisement has been the growing use of the "Prerogative of the Crown" as a cloak to exclude the interference of the courts. It is old law that "the King can do no wrong," and that "The King cannot be sued in tort at all, nor in contract and equity unless he assents to the jurisdiction." In the course of the last century, two extensions, or at any rate corollaries, of this doctrine, gained the support of the courts. In the famous case of *Buron v. Denman* (1847, 2 Ex. 167) it was held that no action in tort would lie against an Executive officer for an "Act of State"—that is, an act done by some officer of the Crown in carrying out the foreign policy of the State. Again, it was also decided in a series of cases that no Minister of the Crown, acting in his official capacity, could be sued for torts committed in that capacity by his subordinates or for contracts entered into by him on behalf of the Crown (see cases collected at pp. 638-643 of Stuart Robertson's Civil Proceedings against the Crown). But until quite recently it was never doubted that the writs of *mandamus*, *prohibition*, and *certiorari* would lie to compel public departments to discharge their legal duties in a legal manner. The bold attempts made to defeat this controlling power in the recent cases of the Admiralty, the Board of Education, and the Treasury, although they proved unsuccessful, have shewn that the Law Officers of the Crown are

disposed in future to raise every technicality that can be plausibly argued in order to exclude the jurisdiction of the courts over the conduct of the bureaucracy. This tendency must frequently prove successful against litigants whose purse renders them pitiful antagonists against the might of the Treasury. It is, therefore, a matter of urgent importance that the public opinion of the legal profession should condemn such attempts in a manner so unmistakable as to interpose an effective sanction against the reckless employment of them by any lawyer who values the good opinion of his fellows.

Interest Payable after Notice to Pay Off Mortgage.

THE decision of JOYCE, J., in *Edmondson v. Copland* (reported elsewhere), forms an interesting supplement to the recent discussion in these columns of the subject of the amount of interest payable to a mortgagee on repayment of the mortgage money (54 SOLICITORS' JOURNAL, pp. 370, 374, 387, 390, 402). The point then under consideration was whether a mortgagor who, after a three months' notice from the mortgagee to pay the money, paid within the three months, was liable to pay interest up to the end of the three months or only up to the time of actual payment. The point raised in the present case is whether, if the money is not paid at the end of the three months, the mortgagor is entitled to pay it afterwards with interest up to the time of payment, or whether the mortgagee can then decline to receive it unless a further six months' interest is paid in lieu of notice by the mortgagor.

It is, of course, well settled that when the original day for payment has passed the mortgagor is not entitled to pay off the mortgage money unless he either gives six months' notice or pays six months' interest in lieu of notice. His right to redeem is equitable only, and as a condition of exercising it he must do what is equitable. He cannot require the mortgagee to receive his money at once, but must give him an opportunity of looking for a fresh investment. The reasonable time for this purpose has been fixed, perhaps with too much indulgence to the mortgagee, at six months. The mortgagee, on the other hand, is in a very different position. The money is payable at the time originally fixed for payment, and after default it is always immediately payable, so that the mortgagee is entitled at any time to demand, and to enforce, payment. Consequently he can, immediately after such demand, sue for payment or for foreclosure, and he can go into possession. But if he takes any of these steps, then the mortgagor is entitled to protect himself by payment of the mortgage money, and the mortgagee must accept it with interest up to the time of payment.

This rule was acted on in *Letts v. Hutchins* (L. R. 13 Eq. 176), in a case where the mortgagee had taken steps to realize his security. The mortgaged property was a reversionary interest passing under the will of a testator. The mortgagee filed a bill for administration of the testator's estate. A surety for the mortgagor paid the principal and interest to date, and WICKENS, V.C., held that the mortgagee was not justified in claiming six months' further interest. He acceded to the argument that the mortgagee had shewn, by filing the bill, that he wished to be paid his money at once, and hence he was not entitled to any future interest.

But the mortgagee is not debarred from claiming future interest merely because the mortgaged property, which was originally reversionary, has fallen into possession. In *Smith v. Smith* (1891, 3 Ch. 550), where this had occurred, a petition was presented by the trustee of the property—a fund in court—for the application of the fund in payment of the mortgage, and for payment of the residue to the persons entitled. ROMER, J., distinguished *Letts v. Hutchins* (*supra*) on the ground that there the mortgagee had taken steps to compel payment of the debt, and he added: "Inasmuch as in the present case the mortgagee has not demanded payment of his debt or taken any steps to compel payment, I am of opinion that he is entitled to

six months' notice, or interest in lieu of notice." But although the rule is not altered merely because the mortgaged property is a reversionary interest, yet the mortgagee will usually, on its falling into possession, himself take steps to receive it, and the learned judge intimated that he would then forfeit his claim to future interest. "If," he said, "the mortgagee of a reversionary interest were to apply for and obtain payment of his debt when the reversion fell into possession, in such a case it may well be that he would not be entitled to any interest, because it might be said that he had taken steps to compel payment of his debt." In *Bovill v. Endle* (1896, 1 Ch. 648) it was held by KEKEWICH, J., that entry into possession by the mortgagee was equivalent to a demand of payment, and entitled the mortgagor to pay off the mortgage with interest to date, even though the entry was before the date originally fixed for payment of the mortgage money.

The foregoing principle clearly applies where the mortgagee has demanded immediate payment, and although he must allow three months to elapse before he can exercise his statutory power of sale, yet the mortgagor is entitled at any time within the three months to comply with the demand, and to pay off the mortgage money with interest up to the day of payment. And, when discussing the matter before, we acceded, after some hesitation, to the view of one of our correspondents (54 SOLICITORS' JOURNAL, pp. 387, 390) that the result is the same where the mortgagee gives his notice in the form of a demand for payment at the end of three months. This is a good notice under section 20 (1) to enable the mortgagee to exercise his power of sale (*Barker v. Illingworth*, 1908, 2 Ch. 20), and it is reasonable to regard it as an intimation that the mortgagee is prepared to receive the mortgage money at any time during the three months. It is clear that he has waived his right to six months' notice, and he has taken a step towards realizing his security. The mortgagor can hardly be precluded from paying the debt until the power of sale has actually arisen, and it follows that the mortgagee is bound to accept the money when tendered with interest up to the time of payment. And this view is in accordance with the judgment of JOYCE, J., in the present case, though there the tender was not made during the three months. The learned judge, however, was of opinion that the notice operated as a demand for payment, and that at any time after the demand the mortgagor might bring his money and stop interest running. In *Edmondson v. Copland*, the question was whether the mortgagor retained the same right if he made no tender during the three months mentioned in the notice. If he subsequently tenders the money with interest to date, is the mortgagee bound to accept it, or can he claim six months' further interest? In the converse case of a six months' notice given by the mortgagor, it is settled that, if he fails to pay at the end of the six months, he is relegated to his original position, and he cannot pay afterwards except on a new six months' notice, or on payment of six months' interest. In *Re Moss* (31 Ch. D., p. 94) PEARSON, J., referred to this as the ordinary rule when a mortgagor gives notice to pay off the mortgage, and does not make the payment on the appointed day. And the principle of the rule he stated to be that "if the mortgagor fails to make the payment on the appointed day, there is no *constat* when the mortgagee will get his money, and he will be unable to make any arrangement as to its investment." But he held that the rule did not apply under the circumstances of that case. The mortgagees had been parties to an order for payment of their debt out of a fund in court, and the failure of payment on the appointed day was due to delay in completion of the order. This was a risk which the mortgagees incurred in accepting the order.

Moreover, it was held in *Bartlett v. Franklin* (15 W. R. 1077, 36 L. J. Ch. 671), that the rule applies equally whether the notice has been given by the mortgagor or the mortgagee. "It made no difference," MALINS, V.C., is reported to have said (15 W. R. 1077), "whether the notice was given by the mortgagor or mortgagee. In either case the mortgagee would be obliged to look out for a new investment. If the money was not paid at the appointed time, a new notice must be given or payment must be made as if such notice had not been given—that is, with the addition of six months' interest from the day of payment." But in

point of fact the results of a notice by the mortgagor and a notice by the mortgagee are materially different. When a mortgagor gives notice and then fails to pay at the appointed time, he does no more than lose the benefit of the notice. His position as mortgagor is not otherwise prejudiced, and if he wishes to regain the right to pay off he must give a fresh notice. But when the mortgagee gives notice he puts himself in a position to realize his security. At the end of the three months his power of sale arises, and the failure of the mortgagor to pay by no means relegates the parties to their original position. The power of sale continues to be exercisable, and the mortgagor continues to be liable to lose his property without further notice. Moreover, the demand of the mortgagee for his money must be considered as continuing. Under these circumstances the mortgagor is entitled to protect himself by paying the mortgage money at any time, and it follows that he is entitled to pay it with interest only up to date of payment.

This is the view which JOYCE, J., has taken in the present case, and *Bartlett v. Franklin*, so far as it countenances a contrary principle, must be treated as overruled. Where notice to pay off has been given by the mortgagee, mere failure to pay within, or at the expiration of, the six months does not render the mortgagor liable to pay an additional six months' interest. There were special circumstances in the present case which made it clear that no such additional interest could be demanded. The delay in payment was apparently due to a requirement made by the mortgagee that the mortgagors should execute the reassignment first—a requirement which JOYCE, J., treated as untenable—and the actual tender was only a week late. But the rule does not depend on any such special circumstances. When once the mortgagee has given notice for payment, the mortgagor is entitled at any time afterwards, whether within the three months or not, to pay off the principal with interest up to the date of payment. Practitioners will find it convenient that the rule has been thus clearly laid down.

Some Reminiscences of the Westminster Courts.

(BY AN OLD OFFICIAL.)

My memory of the old courts at Westminster extends back to a period more than forty years ago. About that time I took my seat as an officer of the Court in Banc in the old Court of Exchequer. What vast changes these forty years have seen! I was brought up on the Common Law Procedure Act; but my legal education was no sooner finished than I had to go to school again and master the details of the Judicature Acts. At the time of my arrival at Westminster Sir ALEXANDER COCKBURN was Chief Justice of the Queen's Bench and of England, Sir WILLIAM ERLE was Chief Justice of the Common Pleas, and Sir FITZROY KELLY was Chief Baron of the Exchequer.

The Court in Banc at that time was composed of four judges. The Exchequer was a strong court, comprising, besides the Chief Baron, such men as Barons MARTIN, BRAMWELL, and CHANNELL. Later on we had Barons PIGOTT, CLEASBY, POLLOCK, AMPHLETT, and HUDDLESTON. Baron HUDDLESTON was "the last of the Barons." Lord BRAMPTON and Mr. Justice STEPHEN were the last two judges appointed to the Exchequer. It was at first called "the Exchequer Division"—an intermediate stage between the abolition of the separate jurisdictions of the three Common Law courts and the establishment of the single jurisdiction of the Queen's Bench Division. Sir HENRY HAWKINS was neither a "Baron," for the title was extinct; nor was he a "Justice," for the Act making that the style of all future judges had not passed. Although latterly the learned judge was always styled "Mr. Justice HAWKINS," Sir HENRY HAWKINS to the last appeared on the wall of his private room.

The Exchequer court (that is, the building) was by far the largest of all the courts. Two special functions had from time immemorial been performed in this court: the swearing in of the Lord Mayor on the 9th of November, and the nomination of sheriffs on "the morrow of St. Martin," the 12th of November. These ceremonies are now performed in the Lord Chief Justice's court at the Law Courts.

Another unique feature in connection with the Exchequer was the two ancient offices of "Postman" and "Tubman," each of whom had a special seat assigned to him at either end of the second row of counsel's seats, such seat or "box" being divided off from the rest of the row by a wooden partition. The origin and meaning of these

quaint offices are, I believe, absolutely lost in the haze of antiquity. The appointments were in the gift of the Lord Chief Baron, and were always held by a junior. The sole privilege attaching to the posts was the right of pre-audience on motion days when the process of "going through the bar" was performed. This was a function of far greater importance then than now, since the greater part of the proceedings *in banc* had to be commenced by an *ex parte* application for a rule *nisi*. The Postman and Tubman, if either was in his place, were called upon "to move" in precedence of Queen's Counsel and even of the Law Officers if they were not engaged on crown business. The Postman and Tubman were not allowed to address the court except from their boxes, so that if they had a leader, he had, in taking his seat, to accommodate himself to his junior—a reversal of the usual plan. Again, no one except the holder of the office was allowed to address the court from one of these boxes. We have still with us at least three men who at one time held these quaint offices, the Lord Chief Justice and Lord JAMES OF HEREFORD; also Mr. JAMES ANSTIE (afterwards K.C.), a man of great ability who was subsequently a Charity Commissioner.

I recall a curious custom that used to prevail in the courts *in banc* on the last day of term. On calling upon counsel "to move," it was the practice on this particular day, instead of beginning with the front row, to begin with the back row; consequently juniors who wished for an early turn would place themselves in the back seats usually occupied by the public, and when they had caught the eye of the bench and had been called upon, they would step forward to the ordinary counsel's seats. I remember on one such occasion the late Lord RUSSELL OF KILLOWEN, when a junior, having been called upon from a back row, stepping forward over one seat after another, and finally halting at the second row, being thus accosted, in his strong Irish accent, by Baron MARTIN, "Now, Mr. RUSSELL, if you'll just make one more step forward, you'll be in your right place."

At the rising of the court on the last day of each term the court was prorogued by the following curious, and no doubt very ancient, proclamation, "Oyez, Oyez, Oyez. If anyone can inform this Honorable Court, the Queen's Attorney-General and the Queen's Serjeant why certain parcels of brandy and other goods, certain ships and other vessels, lately seized as forfeit by PETER LOCKE and others, should not remain as forfeit, let them come forth and they shall be heard, otherwise the said goods, ships and vessels will be recovered, and the Queen answer the prizes. God save the Queen. All persons having anything more to do before the Barons of Her Majesty's Court of Exchequer may depart hence and give their attendance here again on the first day of next term." This extraordinary effusion was gabbled off by the senior usher during the noise of the breaking up of the court, no one paying the slightest attention to it. It did not survive the removal to the new Law Courts.

In comparing the old times with the present no one can doubt that great improvements have been made. Forms have been simplified and considerable saving of public time effected. For example, before the almost total abolition of rules *nisi*, the greater part of the first week following assizes was usually taken up in moving for rules *nisi* for a new trial. Many reforms have also been effected tending to the greater convenience both of the profession and the public. For example, it will surprise many to hear that printing the daily cause lists is a comparatively modern thing. It was never done in the old days at Westminster. When I first attended the court the several lists—new trial paper, special paper, &c.—were in manuscript only, one copy being hung up on each side of the court. No daily list was issued, so that any case in the long list was liable to be called on at any time. Solicitors at the present day think it hard enough to have to watch the lists day by day, but what would they think of having to watch them hour by hour? The first stage of reform occurred when orders were given to publish a manuscript list of some six cases for the following day, but even when this concession was allowed, so anxious were the judges that time should not be wasted, that the officer was for some time directed to append the following disquieting note, "after which other cases in the general list will be taken."

Complaints are often made of imperfect accommodation at the new Law Courts. But what would complainers say if they had known the old Westminster courts? As one now stands by the west side of Westminster Hall and is told that in that little space between the parapet of the roadway and the hall all the common law courts of London were formerly massed, it appears simply incredible. As regards the courts themselves, there was no separate entrance or special space for the public. Some of the courts had an entrance direct to the hall, but, on the other side, judges, officials, counsel and solicitors all jostled together in one narrow passage. The accommodation for the Chief and his four puisne judges was a single room smaller than those allotted to each judge in the present building.

Once again, in imagination, I take my seat on the bench below the judges and let the faces of counsel most familiar to the court a generation back pass in procession before the mind's eye. Not to mention many who left the bar for the High Court bench, let

me recall a few: MONTAGU CHAMBERS, H. T. COLE, DIGBY SEYMOUR, HENRY MATTHEWS, PRENTICE, STAVELEY HILL, POPE, BENJAMIN, SIR JOHN KARS LAKE, MURPHY, WADDY, PHILBRICK, WILLIS, TALFOURD SALTER, O'MALLEY, SERJEANTS BALLANTINE and PARRY, GULLY, J. O. GRIFFITHS, and many more. A few only of these are still with us.

No judge at present on the bench sat at Westminster. Mr. Justice GRANTHAM, whose service is the longest, was appointed in 1886, while the courts were removed to their present home in 1882. One master only who was at Westminster—Master MELLOR—is still in harness. No retired master of the Queen's Bench or Common Pleas is still living; but no less than four old Exchequer masters still flourish—namely, GEORGE POLLOCK, JOHNSON, WALTON, and Lord DUNBOYNE. Other survivors of the old regime who are still at work are eight Queen's Bench, two Common Pleas and eight Exchequer clerks, three ushers and two messengers.

Reviews.

Highways.

PRATT AND MACKENZIE'S LAW OF HIGHWAYS. By WILLIAM W. MACKENZIE, M.A., Barrister-at-Law. SIXTEENTH EDITION. Butterworth & Co.

The last edition of this admirable work appeared in 1905; the appearance of a new edition at the close of a little over five years is another illustration of what has often been pointed out in this column—namely, that there is a sort of economic law which fixes the Roman *lustrum* as the natural life for each edition of any Local Government book which enjoys an extensive use. No special subject changes quite sufficiently to make it worth while to bring out a revised edition annually, but if ten years are allowed to slide past, the work of revision becomes extremely formidable. The intermediate limit seems just the right one at which to incorporate the new cases and statutes which a busy Legislature is for ever adding to the labyrinth of sections and precedents and orders in which Local Government is gradually becoming inextricably enmeshed. The present edition of Pratt's standard treatise on Highways illustrates the tendency of special branches, when thoroughly digested, to grow into an inordinate bulk. We have 30 pages devoted to a Table of Statutes, 74 to a Table of Cases, 146 to the common law on the subject of highways, about 900 to a commentary on the Highway Act of 1835 and the other principal statutes, 60 pages of appendix, chiefly dealing with circulars of the Local Government Board, and 153 pages of index. Nor is there much, if anything, in this vast collection of materials which could have been omitted without impairing the value of the treatise as a work of reference. The clerk to some district council who has to advise his highway committee without taking the opinion of counsel, and the clerk to justices who has to discover the law for his bench while a case is being actually tried, require a complete book—one which omits nothing that is really relevant. They have not got an elaborate law library with Chitty's Statutes, Mew's Digest, the Chronological Index of Statutes, the Digest of Overruled Cases, to give them full information on minor points. If they had such a library, they have neither the leisure nor the special training necessary to consult it with real utility. Therefore practical text-books on Local Government simply *must* be exhaustive at any cost. It is one of the great merits of Mr. Mackenzie's work, as well as of the other well-known treatises edited by this writer, that it is both exhaustive and accurate. Amongst other important details of legislative enactment which have not escaped the editor's attention are the Development and Road Improvement Funds Act, 1909, which creates a new Road Board with almost unlimited powers; those sections of the Finance (1909-10) Act, 1910, which relate to the licence duties on motor-cars and motor spirit—relevant because the product of the tax is to be spent on road improvements, and an alteration casually introduced into the Criminal Appeal Act, 1907, to transfer the hearing of appeals from indictments for the non-repair of highways and bridges from the criminal to the civil courts. New cases are, of course, carefully noted; the most interesting are a series relating to "extraordinary traffic" which appear at pages 529 to 546. The result of the leading cases is clearly condensed into four propositions at page 541, and an undecided point of importance—namely, the exact moment at which an extraordinary industry ceases to be such and becomes ordinary—is very fully discussed. Just in passing we would suggest that Mr. Mackenzie might refer a little more frequently to the decisions of the Local Government Board; although not precedents, these decisions are in practice followed by justices of the peace as well as by the inspectors and auditors of the board itself. With this slight criticism we take leave of this excellent edition of a classical work.

Ejectment.

THE LAW OF EJECTMENT OR RECOVERY OF POSSESSION OF LAND; WITH AN APPENDIX OF STATUTES AND A FULL INDEX. By JOHN HERBERT WILLIAMS, LL.M., and WALTER BALDWIN YATES, B.A., Barristers-at-Law. SECOND EDITION. By the Authors. Sweet & Maxwell (Limited).

The action for recovery of possession of land is not shrouded in the mystery which attended the original action of ejectment, but its appropriate use involves knowledge of various important branches of law, and a new edition of Messrs. Williams and Yates useful book is welcome. The action is founded upon an immediate right of entry in the plaintiff, and he has, of course, the option of asserting this right, where he can do so peaceably, without recourse to legal aid. Hence the nature of the right of entry, and the restrictions on its forcible exercise, are discussed in the preliminary chapters. Forcible entry and detainer depend, it is well known, on statutes of Rich. 2 and Hen. 6, but there have been important decisions on these in recent times—such as *Beddall v. Maitland* (17 Ch. D. 174) and *Edwick v. Hawkes* (18 Ch. D. 199)—and it is frequently necessary to consider the steps which an owner can safely take to recover possession without recourse to law. If self-help is not open to him, then he has to choose according to the circumstances among the various remedies in the High Court, in the county court, and before justices, which are enumerated in chapter 2.

The most usual occasion for bringing an action of ejectment is when a landlord claims to recover possession against his tenant, either on determination of the tenancy by lapse of time or by notice, or on forfeiture for breach of covenant; and a series of chapters are devoted to these cases. They include a discussion of estoppel between landlord and tenant, of notice to quit, and of forfeiture and waiver of forfeiture. Reference is made to the recent cases on notice to quit, such as *Scames v. Nicholson* (1902, 1 K. B. 157) and *Lewis v. Baker* (1906, 2 K. B. 599). With regard to periodical tenancies, other than yearly tenancies, the authors say (p. 39) that it does not yet seem to have been definitely decided that, in the absence of agreement, there is any implied term in such tenancies as to the length of notice. The authorities may be conflicting, but we are under the impression that it is now the rule in short tenancies—quarterly, monthly and weekly—that the notice must correspond in length to the period of the tenancy.

The chapter on forfeiture contains a very useful summary of the authorities on the breaches of covenant which occasion a forfeiture; and as regards re-entry for the forfeiture, the references include the recent important cases of *Serjeant v. Nash, Field, & Co.* (1903, 2 K. B. 304) and *Moore v. Ullecoats Mining Co.* (1908, 1 Ch. 575). In the chapters dealing with ejectment generally, the new position of personal representatives under the Land Transfer Act, 1897, is duly noticed, and the chapter devoted to Statutes of Limitation—an important branch of this subject—contains a convenient summary of the provisions of the Real Property Limitation Acts, 1833 and 1874, and the cases on them. Perhaps the most interesting of the recent cases is *Williams v. Thomas* (1909, 1 Ch. 713), where the Court of Appeal held that the Acts do not apply to an action for dower, though the widow may be barred by laches. The book is an interesting and full treatise on title and procedure to recover possession of land.

Bills of Exchange.

A TREATISE ON THE LAW OF BILLS OF EXCHANGE, PROMISSORY NOTES, BANK NOTES AND CHEQUES. By the Rt. Hon. Sir JOHN BARNARD BYLES, late one of the Judges of Her Majesty's Court of Common Pleas. THE SEVENTEENTH EDITION. By WALTER J. BARNARD BYLES and ERIC R. WATSON, LL.B. (Lond.), Barristers-at-Law. Sweet & Maxwell (Limited).

An interesting table prefixed to this edition of "Byles on Bills" shews the progress of the work. The first edition was published in 1829, and all the editions down to the ninth, in 1866, were by the author. The tenth, in 1870, was by Mr. M. Barnard Byles, and the forty years which have elapsed since that date have called for seven more editions which have all borne the family name of the original author, either alone or with collaborators. The long period of the currency of the book has witnessed a decisive change in the form of the law in the passing of the Bills of Exchange Act, 1882, and this has necessitated corresponding changes in the work. In the present edition the editors have adopted the obviously convenient course—we should have thought the only possible course—of inserting the actual words of the statute in the text instead of a mere paraphrase of the various sections. The Act is re-arranged to suit the arrangement of the book. To this, of course, there is no objection. But the book itself takes the form of a commentary on the provisions of the Act, and the editors have taken occasion in the present edition to revise each note, and to retain only those cases which are of practical importance at the present time. The result is

that the work now forms a practical treatise on the subject suited to modern requirements. One of the chief subjects of recent litigation is that of the collection and payment of crossed cheques, and at pp. 39-42 there is an interesting summary of the cases which led to the passing of the Bills of Exchange (Crossed Cheques) Act, 1906, the only statutory change which it has been found necessary to make in the Act of 1882; and under section 7 (3), which enacts that where the payee is fictitious the bill may be treated as payable to bearer, there is a useful summary of *Fagliano's case* (1891, A. C. 107), with the subsequent cases of *Clutton v. Attenborough* (1897, A. C. 90), and *Vinden v. Hughes* (1905, 1 K. B. 795). The editors have shewn much diligence and skill in bringing the edition up to date.

Justices.

STONE'S JUSTICES' MANUAL: BEING THE YEARLY JUSTICES' PRACTICE FOR 1911. FORTY-THIRD EDITION. Edited by J. R. ROBERTS, Solicitor, Clerk to the Justices, Licensing Justices, Compensation Authority, Lunacy Visitors, and Prison Visiting Committee of Newcastle-upon-Tyne. Shaw & Sons; Butterworth & Co.

It is unnecessary to review at length the new annual edition of this standard work, and it would be superfluous to praise a book which is in the hands of most magisterial benches throughout the breadth of England and Wales. It is enough to mention the chief legislative enactments which the Statute Book of 1910 has added to the subject-matter of the book. First of all, in importance as well as in magnitude, is the Licensing (Consolidation) Act, 1910, with the cognate clauses in the Budget of the same year. Then we have the Diseases of Animals Act, 1910, which prohibits the export of unfit horses, and the Children Act (1908) Amendment Act, 1910, which was rendered necessary by the decision of Court of Criminal Appeal in *R. v. Moon* (1910, 1 K. B. 818)—where it was held that the guardians of a girl under sixteen could not be convicted of acquiescing in her seduction, unless she had been previously of virtuous life. In addition to a number of lesser statutory additions, one hundred and fifty cases decided in 1910 have been cited in the text—a proof of the great vitality and complexity of those laws which justices are called upon to administer. By the way, *Burden v. Rügler* (27 T. L. R. 140), which decided that the mere holding of a public meeting on a highway is not obstruction in the absence of some actual interference with passengers, ought to have been quoted under "Highways" at p. 494, as well as under "Public Meetings" at p. 1133. The case of *Horne v. Cadman* (50 J.P. 454) is practically overruled by *Burden v. Rügler*, and this should have been pointed out in the text. As it is, there is the danger that justices who consult this book on the point—as they are sure to do—may go wrong and convict under the older case. This is the only omission we have detected in this able and careful treatise.

THE MAGISTRATES' GENERAL PRACTICE, EIGHTH EDITION. By CHARLES MILNER ATKINSON, M.A. (Cantab.), Stipendiary Magistrate for the City of Leeds. Stevens & Sons; Sweet & Maxwell.

The first edition of this Practice came out in 1895, as a rival to Stone's Justices' Manual, and incorporated two works which in the early Victorian age had a considerable vogue—namely, Stone's Practice (Macnamara) and Wigram's Justices' Note-Book (Bodkin). The seventh edition appeared in 1910, so that the issue of a new edition indicates the intention of the publishers to transform their Practice into an annual work, like its rival which we have just named. We welcome this rivalry, since the existence side by side of two works on any branch of practice always leads to great improvement in each. The chief characteristic of the book we are reviewing is its excellent arrangement; the five introductory chapters are more complete and methodical than the corresponding parts of "Stone." On the other hand, the substance of the work—namely, the classification of offences and the detailed exposition of each, while very good, does not appeal to us quite as much as the older book does. It is, of course, matter of individual taste, but we prefer to see cases relegated to a footnote rather than incorporated in the text, as here; it is easier to follow all of them at a glance. The list of penalties and the magistrates' calendar are very useful features, but we should like to see a more complete index. The law in the book is sound and up-to-date; but here and there we seem to see in it a certain colour—the learned editor has "views of his own." The book is most readable, and is sure to prove in time a formidable rival to "Stone."

Trust Accounts.

A DIGEST OF THE LAW OF TRUST ACCOUNTS CHIEFLY IN RELATION TO LIFEOWNER AND REMAINDERMAN. By WALTER STRACHAN, Barrister-at-Law. Edingham Wilson.

The main questions, as the author of this work points out, which

arise between tenant for life and remainderman are (1) whether any particular item belongs to one or the other; and (2) if both have rights in it, how the necessary adjustment is to be made. The opening chapter deals with the first of these questions, and the author lays down rules for distinguishing on theoretical grounds between capital and income. His definition of capital as a "fund" and income as a "flow" may be a truism in simple cases; but of course it is adopted as a basis for applying the distinction in cases of difficulty, and the chapter, which is founded on the economic work of Prof. Irving Fisher, of Yale University, is an interesting attempt to apply scientific ideas to the subject. The remaining chapters enunciate the practical rules to be deduced from the authorities, including those on adjustments between beneficiaries. One of the most important matters is the conversion of wasting or unauthorized securities, and the cases referred to at p. 93 shew the advance which has been made by the court in recent years in recognizing a mere power of retaining investments as effected to make existing investments authorized investments for the purposes of the will. Attention may also be called to chapter 14, on the incidence of costs between beneficiaries, a matter which frequently occasions difficulty to the practitioner. The cases which shew whether costs relating to particular legacies or shares of residue are to be borne by the particular fund or the general residue are very usefully collected at pp. 66-69. The book is the result of a careful and able study of the subject.

Trade Unions.

THE LAW RELATING TO TRADE UNIONS. By JOHN HENRY GREENWOOD, B.Sc., Barrister-at-Law. Stevens & Sons (Limited).

The aim of the author who has compiled this volume has been, not so much to produce a legal treatise for the benefit of lawyers, as to supply a guide which will make the law of trade unions intelligible to trade union officials and others, who have not ready access to the Law Reports. In pursuance of this object, the decided cases are set out in very full detail, both facts and judgments being given at considerable length. The explanatory passages taken from the judgments are well chosen, and the trade union official who really wishes to understand the reason for the law has a much better chance of doing so after perusing this book than he has hitherto possessed. In addition to a table of cases, a table of statutes, and a reasonably extensive index, the book contains six chapters and a series of appendices. Chapter I, courageously attempts a task which much larger books too often shirk; the author attempts to explain the precise legal status of a trade union. The fact, so often forgotten, that trade unions were not created by the Act of 1871, is put in the forefront, and the numerous recent cases which turn on this point are dealt with. It should always be remembered that the courts will enforce agreements by a trade union when its objects are good at common law; the exclusion of the jurisdiction of the courts by the Acts of 1871 only applies to unions in so far as their objects were illegal prior to the statute. Failure to appreciate this simple distinction has led astray many a judge of first instance not otherwise given to obvious blunders. In Chapter II, the doctrine of restraint of trade is carefully explained; Chapters III. and IV. deal with the liability of trade unions in contract and tort; Chapter V. discusses the incidents of strikes, and their treatment by the law; the final chapter relates to trade union funds. It is a good hand book, and likely to prove useful to the lawyer as well as the official.

Bankruptcy.

GIBSON AND WELDON'S STUDENT'S BANKRUPTCY: INTENDED AS AN EXPLANATORY TREATISE ON THE LAW AND PRACTICE OF BANKRUPTCY, PREPARED SPECIALLY FOR THE USE OF STUDENTS, AND MORE PARTICULARLY FOR THE USE OF STUDENTS FOR THE FINAL (PASS) AND HONOURS EXAMINATIONS OF THE LAW SOCIETY. SIXTH EDITION. By ARTHUR WELDON and W. GIBSON RIVINGTON, M.A. The "Law Notes" Publishing Offices.

The last edition of this work was produced in 1906. The period since that date has seen no fresh statute law, and the task of the editors has been confined to a revision of the text, and to the inclusion of the recent reported cases. The order of proceedings in bankruptcy furnishes the arrangement of the work. After chapters explaining who may be made bankrupt, and the various acts of bankruptcy, the steps in arriving at adjudication are described; and then successive chapters deal with the functions of the trustee and of the committee of inspection, the property of the bankrupt, the effect of the bankruptcy on antecedent transactions, and proof of debts, and with the courts having jurisdiction and the procedure in bankruptcy. In the chapter on the property of the bankrupt, the sections dealing with disclaimer and with property of which the bankrupt is reputed owner are well written, and give the reader clear information on those matters, which are of great importance in practice; but in the table of contents relating to this

chapter (p. xiv.) the heading "Property of Which the Bankrupt is Reputed Owner" is inserted in the wrong place, and it would be convenient for the error to be corrected. The work is a useful summary of the subject, whether for the student or the practitioner.

Books of the Week.

Supplement to Encyclopædia of Laws of England.—Second Annual Supplement to the Encyclopædia of the Laws of England: being a Digest of Current Law. Edited by MAX A. ROBERTSON, Barrister-at-Law. Temporary Volume for use during 1911. Sweet & Maxwell (Limited); W. Green & Sons, Edinburgh.

Hire and Hire-Purchase.—The Law relating to Hire and Hire-Purchase. By JAMES D. CASSELS, Barrister-at-Law. Butterworth & Co.

Probate.—The Law and Practice of the Probate Division of the High Court of Justice, with Appendices of Statutes, Stamp Duties, Rules, Instructions, and Memoranda, Fees, Costs, Forms, and Precedents of Pleading. By H. CLIFFORD MORTIMER, B.A., LL.B., Barrister-at-Law. Sweet & Maxwell (Limited).

Correspondence.

Super-tax.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—The question dealt with in this letter, though not a matter of great importance to our clients, is yet a matter of considerable public interest, and is one which, if not shortly decided by the courts in one way or the other, must recur with the death of any citizen who in his lifetime has been assessed to super-tax.

In the course of the year ending the 5th April, 1910, A. B. was assessed for super-tax under section 66 of 10 Edw. 7, c. 8, such assessment being based on the ordinary income tax assessment for the previous year. A. B. died in October, 1910, and in March, 1911, his executors were assessed for super-tax in respect of his estate. This assessment was for the whole of the year ending 5th April, 1911, and was based on the ordinary income tax assessment made on the deceased for the year ending 5th April, 1910. Do you consider that this was a proper assessment?

By the effect of 10 Edw. 7, c. 8, s. 66 (2), for the purpose of computation of super-tax, the income to be assessed is to be taken to be the total income from all sources for the previous year estimated in the same manner as is required for the purpose of exemption or abatement under the Income Tax Acts. 10 Edw. 7, c. 8, s. 72 (6) applies all the provisions of the Income Tax Acts to super-tax so far as applicable.

By 5 & 6 Vict. c. 35, s. 134, it is provided that where a person charged shall die before the end of the year for making the assessment, it shall be lawful for his executors to apply for amendment of the assessment. Should not this section apply to the relief of A. B.'s estate in this instance? It is to be observed that to obtain such relief death must occur before the end of the year for making the assessment. Rule IV. of the rules applying to the first and second cases of Schedule D to the Act of 1842 seems also to be relevant. In that case it is provided that where a person succeeds to a business, duty shall be computed, not on such person's previous income, but on the previous income of the business to which he has succeeded, thus shewing that the principle underlying these statutes is that the practice of assessing a man's income on the basis of previous years is a practice instituted merely for the convenience of assessment, the income of previous years being the best available estimate of what is likely to be a man's income during the year of assessment. Where, by reason of death, the estimate is falsified, the statutes do not allow the estimate to override the taxpayer's equity to an amendment.

In the present case the deceased lived during half the year of assessment and his income (as shewn by the previous year's assessment for income tax) exceeded £10,000, so that if he were assessed up to the date of his death, he would, it is submitted, be liable for some portion of the duty now claimed—i.e., a proportion up to the date of his death. According to the commissioners' contention, however, if his estate is to be liable for a full year's duty in respect of the present year of assessment, it will be liable for half a year's duty next year. The deceased would, therefore, have been charged *in toto* with 2½ years' super-tax though he only survived eighteen months after the date on which the super-tax was (according to the Act) to begin to operate (viz., April 6th, 1909).

Have any of your correspondents had experience of the point? May 11. A.

[We should be glad to hear the views of readers on the contention mentioned by our correspondent, which is new to us. We hope to consider it hereafter.—Ed. S.J.]

CASES OF THE WEEK.

House of Lords.

MURPHY v. THE KING. 12th May.

OLD AGE PENSION—DECISION OF LOCAL PENSION COMMITTEE—STATUTORY CONDITIONS—JURISDICTION—"FINAL AND CONCLUSIVE"—OLD AGE PENSIONS ACT, 1908 (8 Ed. 7, c. 40), ss. 2, 7 (1), 9.

By section 2 (1) of the Old Age Pensions Act, 1908, a person to be eligible for an Old Age Pension under the Act must inter alia have attained the age of seventy. By section 7 (1) if any question arises as to whether the statutory conditions continue to be fulfilled the question has to go to the local pension committee, whose decision shall be final and conclusive unless there is an appeal to the Central Committee. By section 9, if it is found at any time that a person has been in receipt of an old age pension while the statutory conditions were not fulfilled in his case, or while he was disqualified from receiving the pension, he, or in the case of his death, his personal representative, shall be liable to repay to the Treasury any sums paid to him in respect of the pension while the statutory conditions were not fulfilled or while he was disqualified for receiving the pension, and the amount of those sums may be recovered as a debt due to the Crown. The question of the age of a person in receipt of a pension may be the subject of investigation at any time, as the question of age is a statutory condition which had to "continue to be fulfilled" as a condition of the right to receive the pension.

So held, dismissing an appeal by the applicant from a decision of the Court of Appeal in Ireland (reported 1911, 2 Ir. Rep. 80).

Appeal from an order of the Court of Appeal in Ireland (reported 1911, 2 Ir. Rep. 80). The appellant was the administrator of one Elizabeth Murphy, who had died since the proceedings were instituted. In October, 1908, Elizabeth Murphy claimed an old age pension. The local pension committee decided that she was seventy years of age and entitled to a pension at the rate of 5s. a week. The pension officer did not appeal from that decision. After the expiration of the prescribed time for appealing the pension officer discovered new facts and new evidence tending to shew that Elizabeth Murphy had not attained seventy years of age. He duly raised the question of her age before the local pension committee, but they refused to alter their previous decision. He thereupon appealed to the central pension authority—the Local Government Board for Ireland—who decided that the applicant had not attained the age of seventy and disallowed the pension. The present proceedings were then instituted by Elizabeth Murphy, claiming a declaration that she was entitled to a pension of 5s. per week, her case resting on the fact that the decision of the local pension committee (there having been no appeal from it) was under section 7 (2) of the Act "final and conclusive," and that there was no jurisdiction under any circumstances either in the committee or the Local Government Board to reopen or re-consider any question of fact (including the question of the appellant's age) thereby decided. Counsel for the respondents were not heard.

Lord LOREBURN, C., in moving that the appeal should be dismissed, said it was clear that the decision of the central committee was final and conclusive if they had jurisdiction to make this order appealed from. The case put forward on behalf of the appellant was that the words in section 7, "whether those conditions continue to be fulfilled," cannot be applied to the condition of age, because when anyone is once over seventy he must be always seventy, and there is no part of the United Kingdom so fortunate that people grow younger in it. He did not think that was an accurate view. Section 9 evidently contemplated the possibility of error and the claimant being obliged to recoup the Treasury for what had been paid in error. If the argument for the appellant was right then this strange result would ensue: the applicant would be continuously entitled to be paid, and at the same time the Crown would be continuously entitled to be repaid. In his opinion, if at any time any of the statutory conditions was not truly fulfilled then the machinery might be placed in motion and the question brought before the local committee, and then there might be an appeal to the central committee. The question was open whether the condition was at that date fulfilled or not. It was also true that the result of so holding was to allow the question of age to be raised repeatedly by the Crown. The same was also true of the claimant, for the claimant might repeatedly renew the application.

Lords ASHBORNE, ALVERSTONE, ATKINSON, and SHAW OF DUNFERMLINE concurred. The appeal was therefore dismissed.—COUNSEL, all of whom were of the Irish Bar, were James O'Connor, K.C., and Edmond Lupton, for the appellant; The Attorney-General for Ireland (Redmond Barry, K.C.), Ronan, K.C., and W. E. Wylie, for the respondents. SOLICITORS, George Gavan Duffy, for M. J. O'Connor &

Co., Dublin; Beveridge, Greig, & Co., for T. T. McCredy & Son, Dublin.

[Reported by ESKINE REID, Barrister-at-Law.]

Court of Appeal.

PUNAMCHAND SHRICHAND & CO. v. TEMPLE. No. 1. 5th May

MONEY-LENDER—ACTION ON PROMISSORY NOTE—CREDITOR PAID LESSOR SUM BY THIRD PARTY ON CONDITION THAT THE BILL WAS TO BE DEEMED TO HAVE BEEN MET IN FULL—SUM PLACED TO ACCOUNT, AND ACTION FOR BALANCE BROUGHT AGAINST DEBTOR—LIABILITY OF DEFENDANT.

The defendant gave a promissory note to the plaintiffs for 1,500 rupees. The defendant's father, without any agreement with the plaintiffs, sent them a sum of 650 rupees, to be accepted by the plaintiffs in full settlement. The plaintiffs declined to accept it as such, but retained it on account, and gave the defendant credit for the same, and then sued him for the balance.

Held, that the plaintiffs having elected to retain the money sent by the defendant's father, must be deemed to have accepted it on the terms on which it was offered them—namely, in full satisfaction of the debt, and therefore the defendant was entitled to judgment, since the plaintiffs must be deemed to be no longer holders of the note.

Decision of Scrutton, J. (reported 55 SOLICITORS' JOURNAL, 238), reversed.

Appeal by the defendant from a judgment of Scrutton, J. (reported 55 SOLICITORS' JOURNAL 238; 27 T. L. R. 178). The defendant, Lieutenant Temple, while in India, gave the plaintiffs, an Indian firm of money-lenders, a promissory note for 1,500 rupees at 2 per cent. interest per month, "money payable on demand at Poona, Bombay, or elsewhere." The plaintiff subsequently approached Sir Richard Temple, who was the defendant's father, with a view to his buying the bill. He put the matter in the hands of his solicitors, and when they found that only 500 rupees had been given in cash they sent the plaintiffs a cheque, payable in India, for 500 rupees, the principal money, and 150 rupees as interest, 650 rupees in all, with a letter stating that they would be glad to receive the promissory note in exchange. Instead of sending the bill, the plaintiffs wrote that they refused to accept the draft in full settlement of the claim, but that they had cashed it and would retain the money on account, and would give the defendant credit for the same. This Sir Richard Temple would not agree to, and the plaintiffs then brought the action claiming the balance and interest, which amounted to £87 odd. Scrutton, J., held that there was no accord and satisfaction, and that the plaintiffs were entitled to recover the balance.—The defendant appealed.

VAUGHAN WILLIAMS, L.J., in giving judgment, said that Scrutton, J., had dealt with the case very largely on the question whether in this transaction there could be said to have been accord and satisfaction. The learned judge came to the conclusion that there had not been accord and satisfaction. Speaking personally, he was inclined to agree with that view, as *prima facie* an agreement in accord and satisfaction was an agreement made between a person who was under an obligation which he had not performed and another person who was a party to the contract, and, generally speaking, any agreement of accord and satisfaction must be made between each of the parties to the contract. He hesitated very much to say himself that there could be any agreement of accord and satisfaction in respect of a contract as between one party to it and another party who was a stranger to it. But in his view, Sir Richard Temple's cheque having been retained by the money-lenders and cashed by them, the court ought to draw the conclusion that the plaintiffs in keeping the draft agreed to accept it on the terms on which it was sent. Assuming, therefore, that there was no accord and satisfaction, what was the defence that could be pleaded here? In his view it was this: that the plaintiffs had ceased to be holders of the promissory note upon which they had sued. They ceased to be holders of it because really, in the hands of the plaintiffs, it ceased to be a negotiable instrument just as much as if there had been upon acceptance of the cheque sent by Sir Richard Temple an erasure of the signature of the maker of the note. If there had been an erasure of the signature the defendant would have had a clear defence to the action, although it was the result of an agreement to which he was no party. But assuming it had not ceased to be a negotiable instrument, in his lordship's judgment the very moment the cheque was retained and cashed, the result was to create a trust as between Sir Richard Temple and the money-lenders, so that any money which was recovered by the latter, if they did recover it, from the maker of the note, would have been held by the money-lenders in trust for Sir Richard Temple. His lordship did not think it made the slightest difference in the circumstances that the amount of the cheque sent by Sir Richard was not the full amount of the promissory note, but a very much smaller amount, because, between Sir Richard and the plaintiffs there was an agreement by the latter to receive the money in satisfaction of the debt. In these circumstances the appeal must be allowed.

FLETCHER MOULTON, L.J., in concurring, said, in his opinion, there was a clear agreement between the plaintiff and Sir Richard Temple, and he was not quite sure that he did not go rather farther in that respect than the President of the court.

FARWELL, L.J., also agreed, and the appeal was accordingly allowed

and judgment entered for the defendant.—COUNSEL, *Banks, K.C.*, and *Ashworth James*, for the appellants; *Clayton, K.C.*, and *Cecil Walsh*, for the respondents. SOLICITORS, *Ramsden & Co.*; *Rising & Ravenscroft*.

[Reported by ESKINE REID, Barrister-at-Law.]

WEST v. GWYNNE. No. 2. 10th May.

LANDLORD AND TENANT—LEASE—COVENANT NOT TO ASSIGN WITHOUT CONSENT—PAYMENT FOR LEAVE TO ASSIGN—LEASE GRANTED IN 1874—RELIEF TO LESSEE—CONVEYANCING ACT, 1892 (55 & 56 VICT. C. 13), s. 3.

Section 3 of the Conveyancing Act, 1892, applies to leases in existence at the date of the Act, as well as to leases granted subsequently.

The effect of the refusal by a landlord to give his consent to assignment by a lessee except on payment of a fine is to relieve the lessee from the necessity of obtaining the lessee's consent.

Appeal from a decision of Joyce, J. The plaintiffs were assignees of certain leasehold premises demised by the defendant by a lease dated the 31st of July, 1874, for a term of 94 years from the 25th of March, 1874. The lease contained a covenant by the lessees against assigning or subletting without the written consent of the defendant, and also the usual proviso for re-entry on breach of any of the lessee's covenants and the usual lessor's covenant for quiet enjoyment. The plaintiffs applied to the defendant for his consent to a proposed underlease for twenty-one years of part of the demised premises, but the defendant declined to grant a licence to underlet except on condition that he should receive one-half of the surplus rental to be obtained by the plaintiffs in respect of the demised premises over and above the rent payable under the lease. The plaintiffs claimed a declaration that the defendant was not entitled to impose the condition and for a further declaration that in the circumstances the plaintiffs were entitled to grant the proposed underlease on the terms approved by the defendant other than the said condition. The defendant contended that section 3 of the Conveyancing and Law of Property Act, 1892, did not apply to leases granted before the commencement of the Act. Joyce, J., made the declaratory order asked for. The defendant appealed.

THE COURT (COZENS-HARDY, M.R., and BUCKLEY and KENNEDY, L.J.J.) dismissed the appeal.

COZENS-HARDY, M.R.—Joyce, J., has held that section 3 of the Conveyancing Act, 1892, is of general application, and I agree with his view. In the first place, the language of the section is perfectly general, "in all leases," and there is nothing in the section itself to confine it to leases subsequent to the Act. In the second place, sections 2, 4, and 5 of the Act are plainly general, for they are amendments of section 14 of the Conveyancing Act, 1881, which by sub-section 9 is expressly declared to be general, and it would be strange that the interposed section 3 should not also be general. In the third place, the Legislature appears to have regarded the exaction of a fine as the price of consent to an assignment as so unreasonable that it ought not to be deemed to have been part of the bargain unless expressly mentioned in the lease itself. This is a question of general policy equally applicable to all leases. I do not forget the words "unless the lease contains an expressed provision to the contrary"—words which it is urged point to the future. But those words are not inapplicable to the past, and precisely similar words are found in section 46 of the Settled Estates Act, 1877, empowering a tenant for life to grant certain leases "unless the settlement shall contain an express declaration" to the contrary. It was argued that a statute is presumed not to have a retrospective operation unless the contrary appears by express language or by necessary implication. I assent to this general proposition, but I fail to appreciate its application to the present case. "Retrospective operation" is an inaccurate term. Almost every statute affects rights which would have been in existence but for the statute. Section 46 of the Settled Estates Act, 1877, above referred to, is a good example of this. Section 3 does not annul or make void any existing contract; it only provides that in the future, unless there is found an express provision authorising it, there shall be no right to exact a fine. I doubt whether the power to refuse consent to an assignment except upon the terms of paying a fine can fairly be called a vested right or interest. Upon the whole I think section 3 is a general enactment based on grounds of public policy, and I decline to construe it in such a way as to render it inoperative for many years wherever leases for 99 years, or it may be for 999 years, are in existence. Another point was raised which I shall deal with shortly. It was conceded that the landlord had declined to give his consent to underletting, except on payment of a fine. It was said by each of the three members of this court who decided *Andrew v. Bridgman* (1908, 1 K. B. 596) that the effect of such refusal was to relieve the lessee from the necessity of obtaining the lessor's consent. Those observations were not necessary for the decision and may be regarded as *more dicta*. But the question now arises for decision, and I adhere to my former view, which was adopted by Joyce, J., and I decide accordingly. The appeal must be dismissed with costs.

BUCKLEY and KENNEDY, L.J.J., also delivered judgment dismissing the appeal.—COUNSEL, *Hughes, K.C.*, and *R. E. Moore*; *Younger, K.C.*, and *Ward Coldridge*. SOLICITORS, *Johnstone & Wiley*; *Reed & Reed*.

[Reported by J. I. STIRLING, Barrister-at-Law.]

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the plaintiff was required to give the names and addresses of persons to whom he paid, or for whom, as agent, he received rent in respect of any land situate in the parish or place of P.; in an annexed form to give the description and situation of the land, and to return the form, when completed, to the land valuation officer, on pain of a penalty of £50. The plaintiff refused to supply the information, and instituted an action against the Attorney-General, seeking a declaration that the notice was unauthorized, and that he was not bound to comply therewith.

Held, that the notice was unauthorized by section 31 of the said Finance Act, and therefore void; that the court had power in the action to make a declaration to that effect; and that, under the circumstances of the case, such a declaration should be made.

Dyson v. Attorney-General (55 SOLICITORS' JOURNAL 168; 1911, 1 K. B. 410) followed.

In this action the plaintiff sought a declaration that a notice issued by the Commissioners of Inland Revenue was illegal, unauthorized, and *ultra vires*, and that he was under no obligation to comply with the requisitions contained therein, or any of them. The plaintiff was a collector of rents, and in particular received, as agent for the owner, rents payable in respect of certain land in the borough of West Ham, situate in that part of the borough which, for purposes of income-tax alone, is a "parish," and as such called Plaistow South. On the 26th of August, 1910, he received from the Commissioners of Inland Revenue a notice requiring certain information for the purpose of the valuation of land, prescribed by the Finance (1909-1910) Act, 1910 (10 Ed. 7, c. 8). This notice, which was known as Form VIII. Land, required the recipient "to furnish within thirty days from this date (1) the name and address of every person to whom you pay rent in respect of any land situated within, or partly within, the parish or place of Plaistow South; (2) the name and address of every person on behalf of whom you, as agent, receive any rent in respect of any land situate within, or partly within, the aforesaid parish or place. . . . Forms are provided on the other side, in which the required information should be inserted. When completed, the return should be forwarded to the appointed officer, N. G. Anstey, 521, Barking-road, land valuation officer. Any person who is required to furnish the information specified above, and wilfully fails to do so within the time limited in this notice, is liable to a penalty not exceeding £50." The forms provided were to be filled up (1) by every person who pays rent in respect of land within the aforesaid parish or place, (2) by every person who, as agent for another, receives rent in respect of land within the aforesaid parish or place. In each case there was a notice intimating that if no rent was paid, or received, the word "nil" should be inserted; it would not be sufficient to leave the space blank. There were also columns in which the names and addresses, and the situation and description of the land were to be inserted. The plaintiff did not fill up the form or supply the information, and subsequently received a reminder, Form XIV. Land. He still refused to supply the information, and on the 25th of October issued the writ in this action. By his statement of claim the plaintiff alleged that the notice and/or form was illegal, unauthorized, and *ultra vires*, and that (a) the Commissioners had no power by the terms of the Finance Act to require him to fill up the form or give all or any of the information; (b) the plaintiff could not, within the meaning of the Act, be required to give the names and addresses of persons in respect of land not specifically named or otherwise sufficiently indicated; (c) the plaintiff was required by the requisitions to supply information which he could not be required to supply under the Act. Further, it was objected that the plaintiff was required to make the return to "one N. G. Anstey, of 521, Barking-road," and to fill in the word "nil" and sign the declaration if he did not receive or pay rent, neither of which could he be required to do within the meaning of the Act. Also, it was alleged that there was no such "parish or place" as "Plaistow, South."

WARRINGTON, J., in the course of a considered judgment, said: The questions for the decision of the court are (1) whether the notice is open to the objections raised to it by the plaintiff; (2) if so, is the declaration one that can be made in this action; (3) if it can be made, ought it under the circumstances of this case, to be made, the making of such a declaration being a matter in the discretion of the court? The plaintiff says that the notice is not within the authority conferred by the Act under which it purports to be given, because, first, the Commissioners are only entitled to require the information in respect of particular land, to be specifically mentioned in the notice; secondly, because it in effect requires him to state in respect of what land he receives rent, this demand being unauthorized; thirdly, it requires him to give the information to the land valuation officer; fourthly, if the notice is good the description of land "Plaistow South" is improper. Further, he says that as the notice was sent through the post, he did not have the full statutory thirty days for compliance. With regard to this point, I must hold that he did not have the thirty days; but as the writ was not issued till long after the period had elapsed, I should not, on this ground alone, have held the plaintiff entitled to the declaration he asks. In order to determine whether the notice exceeds the statutory authority it is first necessary to ascertain what it requires the recipient to do—what is its true construction? It must be read as having the meaning which it would convey to the ordinary person receiving it. Read in this way, the notice clearly means that, in order to comply with it, the forms on the other side must be filled in as thereby directed. I cannot accept the contention that the form is annexed to the notice merely as a suggestion, which may or may not be adopted, as to the mode in which the return is to be made. I come to the same conclusion as to the person to whom the return should be sent when completed. If this is so, then the reference to the penalty

intimates that the recipient, if he fails to furnish any of the information, whether mentioned in the notice or the form, renders himself liable to a penalty. Is the notice, so read, within the statutory authority? This authority is conferred by section 31 of the Finance (1909-10) Act, 1910. It is plain on the terms of the section, as the Attorney-General admitted in argument, that the section confers no authority on the Commissioners to require a person to give the description and precise situation of the land—viz., the information required to be inserted in column 3 of the form. I have already held that the filling up of that column is intended to be imperative. In this respect, therefore, the notice exceeds the statutory authority, and this alone would enable the court to answer the first question in the plaintiff's favour. But I think it is desirable to consider the wider question, whether the Commissioners are entitled to require the information in question as to any land, whether by reference to a particular district, or generally, or whether their powers are confined to requiring such information in reference to particular land to be pointed out by them. For the purpose of answering this question, it is immaterial that the requisition is in the particular case restricted to land in a specified district. If this requisition is good, in the sense of being authorized by statute, it seems to me that one in general terms would be equally good. Section 26 of the Act requires the Commissioners to cause a valuation to be made of all land in the United Kingdom, and each piece of land in separate occupation is to be separately valued. Among the many particulars which the owner is required to give, the description and situation of the land are not included. This points to the conclusion that the information is required in reference to a particular piece of land about to be valued, the description of which is for the purposes of identification sufficiently indicated to the person from whom the information is required. The land, therefore, referred to in section 26 means a particular parcel of land the subject of valuation. Section 31 is intended to enable the Commissioners to get the name and address of the owner for the purpose of sending him a demand for information under section 26. The expression "any land" in section 31 means the same as the expression "land," and "the land" in section 26—viz., a particular piece of land as to which the information is required. I am of opinion, therefore, that in this respect the form is unauthorized. As to the person to whom the return is to be made, I think the Commissioners have no right to require the plaintiff to send the return to anyone but themselves, though they might permit him to do so. He was entitled to assume from the form of the notice that it was obligatory to make the return to the person named therein. The "reminder" of the 30th of September is clear on this point. In this matter, also, the Commissioners exceeded their authority. For these reasons the notice was unauthorized, and the plaintiff might disregard it without incurring the penalty mentioned therein. The next question is, has the court power in this action to make the declaration claimed? [As to this, after consideration of *Dyson v. Attorney-General* (55 SOLICITORS' JOURNAL, 168; 1911, 1 K. B. 410) and ord. 25, rr. 4, 5, the learned judge continued:] I hold, therefore, that this court has jurisdiction to make the declaration. But the jurisdiction is discretionary, and should be exercised with care. In my opinion, the mode adopted by the plaintiff to obtain a decision is a very convenient one, and, therefore, I think the discretion should be exercised in his favour. There only remains one point. In the *Grand Junction Waterworks Co. v. Hampton Urban District Council* (42 SOLICITORS' JOURNAL 571; 1898, 2 Ch. 331) it was held that where the Legislature has provided a special tribunal for the decision of a question, this court ought not, except in very special cases, to interfere by injunction or declaration of right, and thus withdraw the case from that tribunal. The Attorney-General contends that the principle on which *Stirling, J.*, acted in that case applies here. But in this case there is no special tribunal appointed for the decision of the question raised. If the Attorney-General were to sue for the penalty, the proceedings would be in the High Court, though on the revenue side of the King's Bench Division. The learned judge, in the case cited, moreover, only held that the circumstance of there being a special tribunal was one which ought strongly to influence the court against exercising its discretion in the plaintiff's favour. The Attorney-General also referred to ord. 68, r. 1. That only refers to the procedure and practice in the several causes and matters therein mentioned, of which the present case is not one. This case is governed by the ordinary rules, of which ord. 25, r. 5, is one. I declare, therefore, that the notice in the statement of claim mentioned is unauthorized, and that the plaintiff was not, and is not, under any obligation to comply with the requisitions contained therein, or any of them. As at present advised, I do not think the plaintiff could recover costs against the Attorney-General. He does not ask for them, so I need not discuss the matter. No order as to costs.—COUNSEL, *Danckwerts, K.C.*, and *W. Allen*, for the plaintiff; *Sir R. Isaacs, A.G.*, *Sir J. Simon, S.G.*, *S. A. T. Rowlatt*, and *Austen-Cartmell*, for the defendant. SOLICITORS, *Wood & Sons*; Solicitor to Inland Revenue.

[Reported by R. C. CARRINGTON, Barrister at Law.]

COPE AND ANOTHER v. BENNETT AND ANOTHER. ALFRED HARRIS, Third Party. Swinfen Eady, J. 11th, 12th, 13th, and 15th May.

ADMINISTRATION BOND—CONDITION TO RENDER A TRUE AND JUST ACCOUNT WHENEVER REQUIRED BY LAW SO TO DO—PARTICULAR BREACHES NOT ALLEGED—STATUTE 8 & 9 WILL. 3, c. 11, s. 8.

An administration bond containing the usual conditions is a bond within the provisions of the Statute 8 & 9 Will. 3, c. 11.

The defendants in this action and one Kate Courtney entered into a

bond with the President of the Probate, Divorce and Admiralty Division of the High Court of Justice in the usual form, to secure due administration of the estate of W. D. Courtney, deceased. The plaintiffs sued the defendants on the bond, without alleging particular breaches. The defendants, by their defence, raised various points, one being that the bond sued on was a bond within the provisions of the Statute 8 & 9 Will. 3, c. 11, and that the provisions of that statute had not been complied with in making the claim. The plaintiffs, however, disputed that the bond was within the Statute. The bond contained the following condition, among others, that the administratrix "do make or cause to be made a true and just account of the administration of the said estate whenever required by law so to do." The administratrix had been required in an administration action to lodge such an account, but the account which she lodged was wholly insufficient. The plaintiffs had been unable to ascertain her address, so could not sue her. Moreover, there was evidence before the court that she had no land or goods to the knowledge of the plaintiffs. Hence the plaintiffs brought this action against the defendants, who were sureties to the bond, alleging *inter alia* that the administratrix had not duly administered the said estate.

SWINFEN EADY, J., after stating the facts, continued: Section 8 of the Statute 8 & 9 Will. 3, c. 11, provides that "In all actions upon any bond or bonds, or on any penal sum for the non-performance of any covenant or agreement in any indenture, deed or writing contained, the plaintiff or plaintiffs may assign as many breaches as he or they think fit, and the jury, upon trial of such action or actions, shall and may assess not only such damages and costs of suit as have heretofore been usually done in such cases, but also for such of the said breaches so to be assigned as the plaintiff upon the trial of the issues shall prove to have been broken, and that the like judgment shall be entered on such verdict as heretofore hath been usually done in such like actions . . . such judgment shall remain, continue, and be as a further security to answer to the plaintiff or plaintiffs, and his or their executors or administrators, such damages as shall or may be sustained for further breach of any covenant or covenants in the same indenture, deed, or writing contained." The defendants object that the bond sued on is within this statute, and that the plaintiffs have not sued in respect of, and suggested, particular breaches in accordance with the requirements of this Statute. The bond was certainly for the performance of various obligations, and it has long since been held that the provisions of this Statute are sufficiently satisfied in cases where the covenant, condition, or agreement required to be enforced is contained in the bond itself, and not in a separate writing. This proposition was clearly laid down in the judgment of Lord Mansfield in *Collins v. Collins* (2 Burr., at p. 825). In the note on p. 68 of Williams' notes to Saunders' Reports it is stated that "it is not in the plaintiffs' power to refuse to proceed according to the Statute, but he must assign the breach of such covenants as he proceeds to recover satisfaction for." I am of opinion that the bond is a bond within the provisions of this Statute. The plaintiffs have not strictly complied with the requirements of the Statute. The point is a very technical one. Justice requires that an opportunity shall be given to the plaintiffs to amend their statement of claim in order to conform exactly to the requirements of this Statute. Adjourned accordingly.—COUNSEL, Russell, K.C., and Ashton Cross, for the plaintiffs; Macnaghten, K.C., and Given for the defendant Bennett; Manning for defendant Glennie; Mickletham, K.C., and Douglas Hogg for the third party. SOLICITORS, Coburn & Co.; Cohen & Cohen; Wilson, Lambert, & Midgley; C. O. Humphreys & Son.

[Reported by L. M. MAY, Barrister-at-Law.]

Re SIR DANIEL COOPER'S ESTATE. Eve, J. 5th May.

TRUST—ANNUITY—INCOME TAX—COVENANT TO PAY ANNUITY—DEDUCTION OF INCOME TAX.

By his marriage settlement the husband covenanted that if during the widowhood of his wife the income of his wife's trust fund in any year should not amount to the clear annual sum of £2,000 his executors should in every such year pay to his widow such a sum as would make up the income to £2,000.

Held, that the executors were entitled to deduct income tax on the amount by which the income of the wife's trust fund fell short of £2,000.

By a marriage settlement of 1886 Sir Daniel Cooper, Bart, covenanted with the trustees to pay to them £50,000, and the trustees were directed to stand possessed of the same after his death upon trust to invest the same and to pay out of the annual income thereof to the defendant, Lady Cooper, the annual sum of £2,000 during her life. The said Sir D. Cooper also covenanted that if during the widowhood of the defendant in any year the income of the wife's trust fund should not amount to the clear annual sum of £2,000 his executors or administrators should pay to the defendant during her life or widowhood such a sum as would be equal to the amount by which the income of the trust fund should have fallen below £2,000. The £50,000 was duly paid and invested by the trustees. In June, 1909, Sir D. Cooper died, having by his will appointed the plaintiffs executors and trustees thereof, and he directed them out of residue to pay all death duties payable in respect of his estate and his testamentary expenses and debts. By a codicil the testator directed his trustees to invest a sum sufficient to discharge his liability under the covenant. At the testator's death the wife's trust fund produced a fixed income, from which income tax was deducted at the source, and, after deducting estate duty, the fund yielded an income of £1,442. This was an adjourned summons taken out by the trustees of the will asking whether, for the purpose

of ascertaining the amount which the estate of the testator was liable to pay to the widow the income of the wife's trust fund was to be taken at the gross income without deducting income tax or super-tax, and whether the amount for which they were liable was the amount by which the income of the wife's trust fund should fall below £2,000 (or such sum less income tax. Amongst other cases, *Gleadow v. Leatham* (22 Ch. D. 269) and *Re Sharp* (1906, 1 Ch. 793) were referred to.

EVE, J., said that for the purpose of ascertaining what sum the executors were liable to pay to the trustees of the settlement, the income of the wife's trust fund must be taken at the gross income, without deducting income tax or super-tax. The income from the settled fund was less than £2,000 and would probably continue to be less, and the covenant was a covenant to pay £2,000 or such less sum as would make up the £2,000. Was the covenantor entitled to deduct income tax? It seemed clear that the executors were entitled to deduct the tax on the amount by which the gross income fell short of £2,000, the testator's estate being liable for such sum as with the income tax would make up the deficit. That was in accordance with the authorities and good sense.—COUNSEL, Austen-Cartmell; Byrne; Errington. SOLICITORS, Mackrell, Maton, Godlee, & Quincey.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

Probate, Divorce, and Admiralty Division.

QUARTERMAINE v. QUARTERMAINE AND GLENISTER.

Bargrave Deane, J. 16th May.

DIVORCE—DECREE NISI—APPLICATION TO RESCIND—COSTS OF PETITION TO BE PAID BY CO-RESPONDENT.

The court has power to order a co-respondent to pay the taxed costs of a petition, notwithstanding that the decree nisi pronounced in the suit is rescinded on the application of the petitioner.

Application on behalf of the petitioner and respondent to rescind a decree nisi. From the case on motion it appeared that on the 21st of November, 1910, the petitioner was granted a decree nisi with costs against the co-respondent. On the 9th of December, 1910, an order for the co-respondent to pay within seven days £64 18s. 1d., amount of the costs taxed, was made. That order had not been served, as the co-respondent could not be found. The petitioner had been approached by a clergyman to persuade him to forgive the respondent—who had been deserted by the co-respondent—and to take her back to him. In consequence the petitioner had seen the respondent and it had been agreed that, after the present application had been made to the court, they should resume cohabitation. On the 5th of May, 1911, the solicitors of the petitioner wrote to the King's Proctor, setting out the facts, and on the 6th of May, 1911, they received an answer assenting to the present application. The petitioner intimated his intention not to apply for a decree absolute, and the respondent submitted that the suit should be dismissed for want of prosecution. Counsel intimated that he was unaware of any reported case in which a petitioner had applied in open court for the rescission of a decree nisi obtained by him. The cases of *Bremner v. Bremner and Brett* (12 W. R. 444; 1864, 3 Sw. & Tr. 378) and *Hyman v. Hyman* (1904, P. 408) were cited during the argument.

BARGRAVE DEANE, J., said that his difficulty was how to sever the decree. The order for costs was part of the decree. If he rescinded the decree, the order was rescinded too. He thought that he must make a further order in the case. Therefore he ordered that the decree nisi should be rescinded and the petition dismissed, but he also ordered that the co-respondent should be condemned in the costs of the petitioner as taxed.—COUNSEL, W. Rayden. SOLICITORS, Woodroffe & Ashby.

[Reported by DIGBY COTES-FREED, Barrister-at-Law.]

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ANNIVERSARY FESTIVAL.

The fifty-first anniversary festival of the Solicitors' Benevolent Association was held on Wednesday in the Common Room, Law Society's Hall, the president, Mr. H. J. JOHNSON, taking the chair. Among the guests were:—Lord Mersey, P.C., The Hon. Mr. Justice Eve, Mr. P. Ogden Lawrence, K.C., Mr. Robert Younger, K.C., Mr. P. P. Pope, Sir Thomas Skewes-Cox, J.P., the President of the Bristol Law Society (Mr. H. G. Vassall), the President of the Dorset Law Society (Mr. A. Pope), the President of the Herts Law Society (Mr. F. O. E. Jessop), the President of the Leicester Law Society (Mr. B. A. Shires), the President of the Manchester Law Society (Mr. G. H. Charlesworth), the President of the Newcastle Law Society (Mr. Edward Clark), the President of the Plymouth Law Society (Mr. K. E. Peck), the President of the Rochester Law Society (Mr. F. F. Smith), Mr. H. G. Barr (Hastings), Mr. H. A. Block, Mr. H. L. Bolton, Mr. C. Brodick, Mr. S. P. B. Bucknill (secretary of the Law Society), Mr. J. J. D. Botterell, Mr. S. C. Caah, Mr. W. E. F. Cheesman (Hastings), Mr. C. A. Coward, Mr. T. B. Coombs, Mr. G. B. Crowder, Mr. T. S. Curtis, Mr. F. G. Cordwell,

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The loyal toasts having been given from the chair and duly honoured, Mr. ROBERT ELLETT (Cirencester) proposed the toast of "The Bench and the Legal Profession." He said that the country looked to the bench to protect the individual rights and liberties of His Majesty's subjects. We had seen recent instances of the way in which the great public departments had been restrained by the bench from overstepping the mark and encroaching upon the rights and privileges of individuals. He was sure they desired to express to the bench their gratitude for the firm stand they had made, a stand which was necessary in the present day, and which required as much courage as was needed in the past to withstand the aspirations of Parliament and the King. There was evidence that public confidence in the bench was increasing, because of late years a practice had grown up of taking the judges to preside over commissions and perform other work outside their ordinary duties. It was not a practice which he personally thought was a desirable one, because it took the judges from their ordinary work and thus entailed delay and expense upon suitors, and, further, it imposed upon the judges duties which exposed them to a certain amount of criticism based very often upon party venom and rancour, from which they would be far better protected. The appreciation of the bench was the appreciation of the bar, because the bench was as the bar made it. It was as essential to the public interest that there should be an able and independent and a fearless bar, as that there should be a bench possessing those qualifications. No doubt the bar worked now under very different conditions from those which prevailed in past years. The localisation of our judicial system had involved changes, but he imagined that after all the true test was what was best for the public, and that it was better that the judicial system should adapt itself to the wants—he would even say to the wishes—of the public, and as that seemed to take the form of decentralisation, he imagined that the members of the bar must adapt themselves to that view. No doubt one of the consequences of decentralisation had been to bring the members of the bar into local courts, where they had not exclusive right of audience, but he was sure that the bar would have no need to fear an extension of decentralisation of that kind, because, whatever might be the state of things, and although he was glad to see members of his own branch of the profession who had the ability and the opportunity to resort to advocacy taking that class of work, he was perfectly sure that in the long run the great preponderance of all the best business would undoubtedly be enjoyed by members of the bar. Another result of the localisation of our judicial system had been the establishment of local bars at various provincial centres. That was a necessity in the case of all the great centres of industry and population, and they had seen evidence that these local bars were the training-ground for the central bar. He need not expatiate upon the utility of the solicitor branch of the profession. He might safely say that in its sphere it was as essential to the due administration of justice as either of the other branches. When a man wanted advice he ran off to his solicitor, in whom he found, as a rule, not merely a man of law, but a trusted friend.

Mr. Justice EYRE responded for the bench. He said that it was paradoxical that in a community where most, if not all, of the chief offices of the State were served by lawyers, where parties, whatever might be their political opinions, vied with each other in finding capable lawyers to represent and expound their views, and where well-meaning, but he fancied rather too sanguine persons were striving to bring about a supersession of war between nations by the establishment of tribunals composed of eminent jurists—it was strange and paradoxical that in such a community there should have grown up in recent days a distrust and underrating of the value of our legal institutions, and a practice, reprehensible in the extreme, of uttering against the profession which was responsible for the administration of justice in this country, criticism which was often unfair, and aspersions which occasionally were unjust. Such criticism was prompted only by a desire to say something which would provoke a responsive cheer from the prejudiced and the ignorant. But it might be said that persons who pursued these tactics met with their reward in that their weapons recoiled upon them, and he agreed that there was much consolatory truth in that. But he did not believe that that counteracted all the mischief that followed from the evil conduct to which he had alluded. Signs were not wanting that respect was waning and affection was contracting for institutions which all in that room, at any rate, believed to lie at the very foundations of justice in this country; and although it might well be that a change of attitude towards these institutions and principles was partly due to a want of knowledge of the foundations upon which those institutions had been raised, and the

principles by which they were supported, he was confident in his own mind that that attitude was not altogether unconnected with the conduct to which he had referred, and against which he ventured to raise his respectful, but his emphatic, protest. And he did so for two reasons: one because he was addressing the members of his own profession for the most part, and the other because, in responding for the bench, he did not forget that he represented all those who did their best to administer justice to their fellow-men in this country, and he wanted to appeal, on behalf of one portion of the community, that those present would to the best of their ability support the efforts which were being made to prevent the unpaid magistracy from being degraded into the slough of political bias.

Mr. P. OGDEN LAWRENCE, K.C., returned thanks on behalf of the bar.

Mr. EDWARD F. TURNER, in responding on behalf of the solicitor branch of the profession, made an eloquent appeal on behalf of the Solicitors' Benevolent Association.

The CHAIRMAN proposed the toast of the evening, "The Solicitors' Benevolent Association." He said that his colleagues on the board of management thought that as the association met in the hall of the Law Society for the first time, it was fitting that he, as president of the society, should occupy the chair. He wanted to call attention to the fact that at present the association had only 4,000 regular subscribers, that was less than one-fourth of the whole of the solicitors practising in England and Wales, and it was less than half the number of members of the Law Society. After making due allowance for those who were unable to subscribe because their means were insufficient, and for those who subscribed to the Law Association, he submitted that the list of members was not entirely creditable to the profession. He was quite sure, from his own experience during the last few weeks, that the absence from the list of members of many names which ought to appear there was due to inadvertence, and he believed that if those who took an interest in the association would from time to time use their personal efforts the number of members would be materially increased. They all knew that printed circulars were not productive of any good result. He might tell them that of the solicitors who held public appointments in England and Wales there were upwards of 600 who were not yet members of the association. This was not a proper state of things, and he hoped that they might be led to join it. Since the association was founded in 1858 it had distributed about £166,000 in 7,018 grants. This worked out at about an average of £22 14s. a grant, but, of course, larger grants were made in the case of members than of non-members. Most of the members, he imagined, joined the association, not so much with the idea of benefiting themselves as in the expectation of benefiting others, but he would mention a few cases in which members and their families had been largely benefited. In one of these cases where a life subscription of ten guineas had been paid twenty-nine grants had been made to the widow of the member, amounting in all to £1,470; in another case of a life member twenty-one grants had been made, amounting to £1,100, and there were many other cases of a like kind. These were generous results arising from small payments. At the same time, it should be mentioned that every application was critically and carefully examined by a committee of the directors, who devoted a great deal of time and trouble to the work, and then the case went before the whole board. The average sum distributed during the last ten years was £6,107. Last year it was £6,915, but if this standard was to be maintained there must be more annual subscribers, for the present definite revenue was only £4,997, which was represented by £2,130 from interest on investments, and only £2,864 from annual subscriptions. The rest of the sum distributed was derived from donations at these anniversary meetings and certain of the smaller legacies which the directors felt justified in treating as revenue. He would remind those who practised in the country that this was the only association which dealt with country cases. Of the total sum distributed since 1858, the £166,000 of which he had spoken, about 60 per cent. had been applied in country cases, and, as a consequence, about 40 per cent. in London cases. These percentages bore approximately the same proportion as the present number of country subscribers did to London subscribers. In concluding, he expressed the regret of the directors at the loss of the late secretary, Mr. Scott, who had devoted the greater portion of his life to the service of the society. No one who knew Mr. Scott could doubt that the interest of the association was a thing that he really had at heart, and he had rendered the association very great service. Mr. Scott had been succeeded by Mr. Gill, to whom the directors wished a successful career.

The SECRETARY (Mr. Gill) announced subscriptions and donations amounting to £1,598 5s., which included the following:—The Chairman, £105; Messrs. Coward, Hawksley, Sons, & Chance, £105; Messrs. Ashurst, Morris, & Co., £100; Mr. J. S. Beale, £52 10s.; Messrs. W. A. Crump & Son, £52 10s.; the Law Society, £50; Mr. H. de H. Whotton, £50; Messrs. Biddle, Thorne, & Co., £26 5s.; the City Solicitors' Company, £21; Messrs. Hammond & Richards, £21; the Birmingham Law Society, £21; Messrs. Botterell & Roche, £21; Mr. Richard S. Taylor, £21; Mr. Richard L. Harrison, £21; and Mr. R. W. Cooper, £21.

Mr. MAURICE A. TWEEDIE (chairman of the board of directors) proposed the toast of "The Guests."

Lord MERSEY OF TOXTETH returned thanks, and gave the toast of "The Chairman."

The CHAIRMAN returned thanks, and the proceedings terminated.

Legal News.

Changes in Partnerships. Dissolution.

CHARLES ATKINSON and FREDERIC ROBERT D'OYLY MONRO, solicitors (Slack, Monro, & Atkinson), 31, Queen Victoria-street, London. Nov. 15. So far as concerns the said Charles Atkinson, who retires from the said firm; the said Frederic Robert D'Oyly Monro will continue the said business at 31, Queen Victoria-street aforesaid under the present style or firm of Slack, Monro, & Atkinson.

[Gazette, May 16.

General.

Mr. Justice Grantham has fixed the Commission days of the summer assizes on the North-eastern Circuit as follows:—Newcastle-on-Tyne, Monday, June 26th; Durham, Monday, July 3rd; York, Tuesday, July 11th; Leeds, Monday, July 17th.

The Master of the Rolls has accepted the invitation of the General Committee of the Society of Public Teachers of Law to become an honorary member of the Society under the provisions of Rule 6, which enables the committee to elect to honorary membership in any year not more than two persons who have conferred important benefits upon legal education.

Mr. Justice Phillimore, presiding at the annual dinner of the Kensington Philanthropic Society, related, says the *Evening Standard*, how a gentleman was trying in vain to explain to his daughter the exact position of a rising young barrister engaged in helping another counsel. At length he said, "But you are the daughter of Sir Walter Phillimore?" "Yes," she replied. "Then," said he, "I need not explain to you what a 'devil' is."

One of the first woman juries in a court of record in the United States, says the *American Case and Comment*, was assembled in a county court in Colorado, by Judge Morning, to pass on the sanity of Elizabeth Hutchinson. Hahn's Peak was almost destroyed by a recent fire, and the court could not find enough eligible men in the town to make up the necessary jury of six. The women were duly sworn, heard the evidence, and adjudged Miss Hutchinson insane.

Judge —, who is now on the Supreme Court bench, says the *American Case and Comment*, when he first began the practice of law, a very blundering speaker. On one occasion, when he was trying a case in replevin involving the right of property in a lot of hogs, he addressed the jury as follows:—"Gentlemen of the jury, there were just twenty-four hogs in that drove—just twenty-four, gentlemen—exactly twice as many as there are in this jury box."

The Recorder of Nottingham (Mr. H. Y. Stanger, K.C.), in addressing the Grand Jury at the Quarter Sessions, is stated to have announced that that was probably the last occasion on which he would have the honour of addressing them as Recorder of the city, says the *Times*. Mr. Stanger, who is a native of Nottingham, was appointed less than a year and a half ago. His eyesight has recently given him trouble, and it is presumed that his early retirement is due to this cause.

An inquest was held on the 10th inst., says the *Times*, at Kenilworth, on the body of Mr. James Arthur Berry, solicitor, of Southend, who was found dead with a bullet wound in his chest and a bottle of poison by his side. Mr. Frank Berry, a brother, said that on Monday he received a letter, stating:—"This will come as a great blow to you. I have become involved in great financial difficulties, and there is no loophole for me." A verdict of "Suicide during temporary insanity" was returned.

At the annual dinner of the Newspaper Society, on the 10th inst., Mr. Justice Scrutton proposed the toast of "The Newspaper Society." He said that no one knew better than he the anxious care taken in newspaper offices to be accurate, but with the power they had and the enormous public they addressed, must go some share of responsibility. He thought that public opinion had been shocked by some of the verdicts that had been given recently in libel actions. He wished to say, and to say it carefully and cautiously, that there were juries as well as judges, and it was the juries who gave the verdict. It was not always the judge who was responsible for their misfortunes, but until they could get all juries adequately to appreciate what they were doing, newspaper owners would not get the law of libel quite satisfactory. When the law of fair comment was thoroughly established he thought that newspapers would occupy a better position than they did now. He always told juries, and he was happy to say they generally acted on what he told them, that an honest expression of opinion, although the jury disagreed with it, was fair comment which should be allowed, even though derogatory and disparaging to the person about whom it was made. If artists came before the people and asked for favourable notice in a newspaper they must not grumble if the newspaper gave an unfavourable notice. What was the value, say, of a notice in a newspaper that had always to be favourable with an eye on their advertising columns? If any value was to be attached to the notice in a newspaper it must be because they knew the newspaper was exercising an honest judgment, condemning where there was blame and praising where praise was due. That, as he understood it, was the doctrine of fair comment, which should be one of the articles of the Magna Charta of newspaper proprietors.

It is announced that the Treasurer and Masters of the Bench of the Middle Temple will in November next award the "King Edward VII.'s Scholarship Fund for Legal Study and Research" of 100 guineas to assist a barrister of the Middle Temple in pursuing legal study and research connected with English and foreign law, international law, and comparative legislation. Applications for appointment may be made in writing before the 12th of October to the Under-Treasurer, Middle Temple, who will at any time supply information as to the subjects suggested and the qualifications required, &c.

That favourite subject with Mr. Taft, the defects of the criminal law of the United States, was, says the Washington correspondent of the *Times*, treated with admirable lucidity in an address which the President recently delivered in New York. Why was it, he asked, that, though the English and American systems were based on the same broad lines, the administration of justice in England was "the admiration of the world," while here the majority of criminals escaped punishment? Mr. Taft had two explanations to offer—curtailment of the power of the judges over the conduct of trials, due to unfounded fear of judicial tyranny; and a lighter regard for the law on the part of the people. The President dwelt mainly on the former tendency, and closed his speech with a reference to the latest example in the Constitution of Arizona, which is awaiting ratification by the President and Congress.

Friday, the 12th inst., being the Grand Day of Easter Term at Gray's Inn, the treasurer (Mr. Edward Clayton, K.C.) and the Masters of the Bench entertained at dinner the following guests:—The Hon. Mr. Justice Joyce, the Hon. Mr. Justice Swinfen Eady, the Hon. Mr. Justice Neville, Sir Edwin Durning-Lawrence, Bart., Sir Ray Lankester, K.C.B., Lieut.-General Sir Robert S. S. Baden-Powell, K.C.B., K.C.V.O., the Treasurer of the Hon. Society of Lincoln's Inn (Sir Henry Giffard, K.C.), Sir Arthur Pinero, Mr. Registrar Hope, the President of the Surveyors' Institution (Mr. Leslie R. Vigers), and Mr. A. R. Ingpen, K.C. The Benchers present, in addition to the treasurer, were:—Lord Ashbourne, Mr. T. Terrell, K.C., Mr. W. T. Barnard, K.C., Mr. W. J. R. Pochin, Mr. Arthur Gill, Mr. E. F. Vesey Knox, K.C., Mr. W. P. Byrne, C.B., Mr. J. W. McCarthy, Mr. Montagu Sharpe, Mr. F. A. Greer, K.C., Mr. T. M. Healy, K.C., with the preacher, the Rev. R. J. Fletcher, D.D.

Mr. Justice Darling recently, says the *Times*, called attention to the new rules respecting the disposal of cases on Saturdays. His lordship said the rules provided that Order XIV. cases ready for trial would, where practicable, be in the list for and be disposed of on Saturdays, and that if it were found necessary judges would take cases from the lists of other judges; that cases part heard on Friday would, in the event of no order being made to the contrary, be continued on Saturday, unless the judge trying the case were urgently required for Order XIV. cases, or had previously fixed a case for further consideration; that cases in Friday's list not reached on Friday, and cases not in Friday's list at all, should not without special order be put in the list on Saturday; that cases for further consideration or argument should, when practicable, be fixed for hearing on Saturday; and that the Lord Chief Justice and any judges on the rota to sit in the Court of Criminal Appeal on any Monday, and the judge of the Commercial Court, should not be required to sit on Saturday.

Speaking in reply to the toast of "The Bench" at the dinner of the Union Society of London, on Wednesday last, Lord Justice Vaughan Williams expressed a doubt whether judges ought to be exposed to the duty of trying election petitions, which led to violent and, he would not hesitate to say, uncalled-for criticisms. Did it not make them ashamed of the country that election petitions should result in the wholesale lying that had been going on after recent contests? It was perfectly astounding. Did they not think that the lies which had been told were utterly inconsistent with our historic notion of the love of truth in Englishmen, whose word in old days used to be their bond? Those lies had been largely told by poor creatures who probably did not know where they would get their next day's meal. But the whole burden of the lying must not be put on them. The truth was that in recent years the statement that a man was a liar did not bear the weight that it used to do. A lie had come to be considered as of not very much importance, which was shown by the way in which statements made by speakers in election contests were regarded by their opponents, who took no notice of the fact that they had been publicly called liars. He wished that people resented more than they did the imputation of being liars.

At the County of London Sessions, on the 11th inst., before Mr. Robert Wallace, K.C., George Carter was indicted for having broken and entered the house of Andrew Bert Mead, with intent to steal therein. The jury, after considering for some minutes, returned a verdict of "Guilty of entering with intent to steal"—not of breaking and entering. Detective-sergeant Bearis proved some twelve previous convictions against the prisoner. While this evidence was being given Mr. Wallace had a consultation with Mr. John Dix (the Deputy Clerk of the Peace), and as a result asked the prosecuting counsel, Mr. H. Douglas, whether he could quote any authority to support the verdict. At the same time Mr. Wallace pointed out that to enter a place by night with intent to steal was, of course, an indictable offence, but to enter a house in the daytime was only an act of trespass, or the summary offence of being on enclosed premises for an unlawful object. "I have never heard a verdict of this kind," said counsel. "Nor have I," said the judge. "We meant that he entered by a key," explained

one of the jurors. Mr. Wallace: I must take the verdict as it stands. Your verdict was not breaking, it was entering only. The juror: I do not think we meant that. Mr. Wallace: I have to take your verdict as recorded. It is most unfortunate. I am very sorry, but I have to direct you to find a verdict of "Not guilty."

"Merlin on Interpleader in the High Court and County Courts." By S. P. J. Merlin, Barrister-at-Law. Price 6s. Butterworth & Co., Bell-yard, W.C. [ADVT.]

ROYAL NAVAL COLLEGE, OSBORNE.—For information relating to the entry of Cadets, Parents and Guardians should write for "How to Become a Naval Officer" (with an introduction by Admiral the Hon. Sir E. R. Fremantle, G.C.B., C.M.G.), containing an illustrated description of life at the Royal Naval Colleges at Osborne and Dartmouth.—Gieve, Matthews, & Seagrove, 65, South Molton-street, Brook-street, London, W. [ADVT.]

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON				
Date.		EMERGENCY ROTA.	APPEAL COURT No. 2.	Mr. Justice Joyce.
Monday, May 22	Mr. Synges	Mr. Church	Mr. Grosvenor	Mr. Theod
Tuesday, May 23	Goldschmidt	Synges	Beal	Church
Wednesday, May 24	Grosvenor	Goldschmidt	Borror	Synges
Thursday, May 25	Beal	Grosvenor	Leach	Goldschmidt
Friday, May 26	Borror	Beal	Farnier	Grosvenor
Saturday, May 27	Leach	Borror	Bloxam	Beal
Date.		Mr. Justice Warrington.	Mr. Justice Nettle.	Mr. Justice PARKER.
Monday, May 22	Mr. Leach	Mr. Goldschmidt	Mr. Borror	Mr. Bloxam
Tuesday, May 23	Farnier	Grosvenor	Leach	Theod
Wednesday, May 24	Bloxam	Beal	Farnier	Church
Thursday, May 25	Theod	Borror	Bloxam	Synges
Friday, May 26	Church	Leach	Theod	Goldschmidt
Saturday, May 27	Synges	Farnier	Church	Grosvenor

Winding-up Notices.

London Gazette.—FRIDAY, May 13.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

AUSTIN & CRAIG, LTD.—Creditors are required, on or before June 17, to send their names and addresses, and the particulars of their debts or claims, to William Benjamin Pearson, 4, Suffolk-st., Pall Mall East, Liquidator.

B.U.R.T. Co., LTD.—Ptn for winding up, presented May 9, directed to be heard May 23. Hand & Garside, Manchester, solers to the ptners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 23.

CAVE RIMS, LTD.—Creditors are required, on or before June 20, to send their names and addresses, with the particulars of their debts or claims, to William Robert Pike, 154, Algiers rd., Lewisham, Liquidator.

BUCKLEY & BERT, LTD.—Creditors are required, on or before June 24, to send their names and addresses, and the particulars of their debts or claims, to Buckley & Buckley, The Nook, Greenfield, nr Oldham, Lancaster. Sale & Co., Manchester, solers for the liquidators.

CENTRAL AUSTRALIAN EXPLORATION SYNDICATE, LTD (IN LIQUIDATION)—Creditors are required, on or before June 3, to send in their names and addresses, and the particulars of their debts or claims, to Oliver E. Yeo, 19, Great Winchester-st., Liquidator.

J. FRANCIS & Co., LTD.—Ptn for winding up, presented May 11, directed to be heard May 30. Church & Co., Bedford-row, for Chappell, Stourbridge, solers for the ptners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 29.

LONDON ST. PATRICKS SYNDICATE, LTD.—Creditors are required, on or before June 23, to send their names and addresses, and the particulars of their debts or claims, to Edward Ronaldson, 3, London Wall bldgs. Ashurst & Co., Tarcnorton av., solers for the liquidator.

MARSH & DISTRICT GAS Co., LTD.—Ptn for winding up, presented May 6, directed to be heard May 23. Holliswell & Co., 231, Strand, for Jubb & Co., Halifax, solers for ptners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 23.

PANBY SPINNING Co., LTD.—Ptn for winding up presented May 9, directed to be heard at the County Court, Crawford-st., Wigan, June 13, at 10.45. Marsh & Co., 2, Doctors Nook, Leigh, solers for the ptners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of June 13.

ROBINSON BROS STEAMSHIP Co., LTD (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before June 22, to send in their names and addresses, and particulars of their debts or claims, to Matthew Harrison, 11, Church-st., West Hartlepool, liquidator.

SEACROFT, SCARBOROUGH, LTD.—Ptn for winding up, presented April 26, directed to be heard at the County Court, Alston pl., Leeds, May 23, at 10.30. Birdsall & Cross, Scarborough, solers to the ptners. Notice of appearing must reach the above-named not later than 1 o'clock in the afternoon of May 20.

SYNACRUS, LTD.—Creditors are required, on or before July 7, to send their names and addresses, and the particulars of their debts or claims, to Joseph Taffs, 54, St. Mary Axe. Ashurst & Co., Tarcnorton av., solers to the liquidator.

WOLVERHAMPTON EMPIRE PALACE Co., LTD.—Ptn for winding up, presented May 5, directed to be heard May 23. Ward & Co., King-st., Cheap-side, for Cochrane & Co., Birmingham, solers for the ptners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 22.

London Gazette.—TUESDAY, May 16.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

BIRNIE, LTD.—Ptn for winding up, presented May 13, directed to be heard May 30, Pritchard & Co., Falmers' Hall, Little Trinity in, solers for ptners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 29.

BRISTOL COLLEGE, LTD.—Ptn for winding up, presented May 8, directed to be heard at the Guildhall, Bristol, May 23, at 12. Ernest J. White, 12, Miles's bldgs, Bath, solers for the ptners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 25.

GLEBE SYNDICATE, LTD.—Creditors are required, on or before June 30, to send their names and addresses, and the particulars of their debts or claims, to W. L. Waite, Liquidator.

HERBERT CALVERT, LTD.—Creditors are required, on or before June 10, to send in their names and addresses, with particulars of their debts or claims, to John Henry Henson, 11, Cloth Hall-st., Huddersfield, Liquidator.

J. G. CHILDS & Co., LTD.—Ptn for winding up, presented May 12, directed to be heard May 30. Billing & Co., Essex-st Strand, for Waldron, Brierley Hill, solers for the ptners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 29.

MARSHALLS ELECTRIC THEATRES, LTD.—Ptn for winding up, presented May 13, directed to be heard before the Court at Quay-st., Manchester, May 26, at 10. Wise & Wise, Cross-st., Manchester, for White, Holborn Viaduct, solers for the ptners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 25.

MAZZA CENTRIFUGAL GAS SYNDICATE, LTD (IN LIQUIDATION)—Creditors are required, on or before June 10, to send in their names and addresses, and the particulars of their debts or claims, to Oliver E. Yeo, 19, Great Winchester-st., Liquidator.

OAK FINANCE SYNDICATE, LTD (IN LIQUIDATION)—Creditors are required, on or before June 20, to send their names and addresses, and the particulars of their debts or claims, to Charles Leopold Kottrig, 1, London wall bldgs, Liquidator.

THE HUT, LTD.—Ptn for winding up, presented May 11, directed to be heard May 30. Harold & Co., Abchurch lane, solers for the ptners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 29.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, May 13.

EDENHURST SHIPPING Co., LTD.
 OMOED & Co., LTD.
 TREVOR MANUFACTURING Co., LTD.
 BUCKLEY & BERT, LTD.
 SMITH, FRANK & Co., LTD.
 NORTHAMPTON AND DISTRICT STEAM LAUNDRY Co., LTD.
 SOUTHERN C. SYNDICATE, LTD.
 LONDON ST. PATRICKS SYNDICATE, LTD.
 LONDON AND CRYSTAL Tea Co., LTD.
 BAINES & CO. CABINET WORKS, LTD.
 MCGRAW & Co., LTD.
 CAVE RIMS Co., LTD.
 BRINTOL CLAY TOBACCO PIPE MANUFACTURERS, LTD.
 MOTORPLANES, LTD.
 HAKROBATH SKATING RINK Co., LTD.
 PIRMARERS WATER Co., LTD.
 SEACROFT SCARBOROUGH, LTD.
 ROBINSON BROTHERS STEAMSHIP Co., LTD.
 CENTRAL AUSTRALIAN EXPLORATION SYNDICATE, LTD.
 J. R. WILLIAMS Co LIVERPOOL, LTD.
 AUSTIN & CRAIG, LTD.

London Gazette.—TUESDAY, May 16.

DON BRICK Co., LTD.
 EXPLOSIVE CARTRIDGE INVENTIONS, LTD.
 GEORGE DUNHAM & SONS, LTD.
 JOSEPH GLOVER & Co (LIVERPOOL), LTD.
 OAK FINANCE SYNDICATE, LTD.
 JOWERS & NORTHAM, LTD.
 ALCOHOL-FREE WINES Co., LTD.
 FOSTER, PERCY, & Co. LTD.
 GLEBE SYNDICATE, LTD.
 G. J. KERRY & Co., LTD.
 ROSSDALE STANDARD, LTD.
 JOHN CORDRUX & SONS, LTD.
 PRAN SYNDICATE, LTD.
 GRANT, WALKER & Co. LTD.
 MAZZA CENTRIFUGAL GAS SYNDICATE, LTD.

The Property Mart.

Forthcoming Auction Sales.

May 24 and July 19.—Messrs. RUSHWORTH & BROWN, at the Mart, at 2: Freehold House, Business Premises, Residences, &c. (see advertisement, page iii, this week).

May 24.—Messrs. EDWIN FOX, BOURFIELD, BURNETTS, & BADDELEY, at the Mart, at 2: Freehold Properties, Shops, Building Estates, &c. (see advertisement, page iii, this week).

May 24.—Messrs. EDWIN EVANS & SONS, at the Mart, at 3: Hall, Freehold Building Land, Houses, Factories, &c. (see advertisement, page v, May 6).

May 24, June 7 and 14, and July 11.—Messrs. DOUGLAS YOUNG & Co., at the Mart, at 3: Shops, Freehold Residences, &c., and Freehold Residential Estate (see advertisement, page ii, this week).

May 26.—Messrs. FARMINGTON, ELLIS, & Co., at the Mart, at 2: Freehold Residential and Building Estates, Shop Properties, and Freehold Warehouse Premises and Building Sites in Manchester (see advertisement, back page, April 8).

May 25.—Messrs. SIMMONS & SONS, at the Mart, at 2: Freehold Ground Rents, Residences, &c. (see advertisement, page iii, this week).

May 26.—Messrs. HODGSON & Co., at 115, Chancery Lane, at 1: Law Books (see advertisement, page vi, May 13).

May 29.—Messrs. HAMPTONS & SONS, at the Mart, at 2: Houses and Leasehold Investment (see advertisement, page 490, May 6).

May 29.—Mr. Geo. C. LEE, at the Mart, at 2: Freehold Ground Rents (see advertisement, page iii, this week).

May 30, June 13 and 15, July 4 and 18.—Messrs. DEBENHAM, TAYLOR, RICHARDSON, & Co., at the Mart, at 2: Residences, Leasehold Ground Rents, Freehold Properties, Residences, Ground Rents, Residential Properties, and Freehold Estate (see advertisement, pages iv and v, this week).

May 30, June 12, 27, and July.—Messrs. HARRISON, LTD., Freehold Residential Estates, Residences, &c. (see advertisement, page v, this week).

May 31.—Messrs. HUSSEY & FOSTER, at the Mart, at 2: Freehold Ground Rents (see advertisement, page v, this week).

June 8.—Mr. JOSEPH STOWER, at the Mart, at 2: Freehold Land, Residential Estates, Freehold Ground Rents (see advertisement, page ii, this week).

June 12.—Messrs. NORTON, TAYLOR & GILBERT, at the Mart: Freehold Building Site, also letting of building Site on Lease (see advertisement, page ii, this week).

June 12.—Messrs. DUNCAN & KIMPTON, at the Mart at 2: Freehold Property (see advertisement, page ii, this week).

June 13 and 14.—Messrs. EDWIN FOX, BOURFIELD, BURNETTS, & BADDELEY, and Mr. Wm. HODGSON, at the Mart, at 2: Freehold Ground-rents and Freehold Building Land (see advertisement, page v, May 13).

June 14.—Messrs. EDWIN FOX, BOURFIELD, BURNETTS, & BADDELEY, at the Mart, at 2: Freehold Building Site (see advertisement, back page, May 13).

June 15.—Messrs. HAMPTON & SONS, at the Mart, at 2: Leasehold Investment and Mansion (see advertisement, page v, this week).

Creditors' Notices. Under Estates in Chancery.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, May 12.

IND, EDWARD, Great Warley, Essex June 17 Ind v Ind, Joyce, J. Shuter, Birch in Ind, Lombard st
SHAW, EDWIN, Kidderminster, Worcester June 16 Morton and Another v Shaw and Others, Eve, J. Bachs, West Bromwich
TINNEWOOD, GEORGE, Shepperton on Thames, Draper June 12 Tinnewood v Oldcorn, Eve, J. Greenop, Cullum st
London Gazette.—TUESDAY, May 16.
COXWELL, WILLIAM, Southampton, Solicitor June 8 Sheppard v Coxwell, Warrington and Parker, J. J. Pope, Southampton
GORDON, JAMES HENSON PAVICK, Brompton rd, C.B. July 18 London and South Western Bank, Ltd v Gordon, Judge in Chambers, Room No. 706, Royal Courts Carriethers, Quality st, Chancery in
HILL, JOHN GEORGE, Green lanes, Wood Green, Turf Commission Agent June 10 Wilde v Hill, Neville, J. Roberts, Basinghall st

Under 22 & 23 Vict. cap. 35

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, May 12.

ARCHER, SAMUEL HENRY, Folkestone June 20 Pritchard & Co, Painter's Hall, Little Trinity in
BARREN, GEORGE, Hoptlake, Cheshire June 24 Woolcott & Co, West Kirby
BIRLEY, MARION BEATRICE, Brockenhurst, Hants June 10 Charles, Copthall av
BOYD, ELIZABETH, Newcastle upon Tyne June 15 Dickinson & Co, Newcastle upon Tyne
BRUCE, ANN, Huncote, Leicester June 12 Stevenson & Son, Leicester
BURTON, HELENA, Kent's Bank, Leicester June 20 Milne, Kendal
CATTILL, ELIZABETH, Gloucester rd, Regent's pk June 1 Lippin & Armitage, Raymond bldgs, Gray's inn
CLARK, WILLIAM THOMAS MARSTON, Twickenham June 17 Sheard & Co, Clement's inn
COLTON, ANNIE, Colwyn Bay, Denbigh May 31 Brookes, Colwyn Bay
COTTERELL, WILLIAM, Sheff. Id, Consulting Actuary June 24 Howe & Co, Sheffield
ELKIN, ANGELA BACHEL, Hereford rd, Paddington June 12 Elkin & Henriques, Salter's Hall ct
GAGGS, HANNAH FURNISS, Whitby, York June 30 England & Son, Gooke
GLADISO, TOM, Devonport July 1 Gill, Devonport
GLEN, WILLIAM KIDSTONE, Parkstone, Dorset, Merchant June 17 Banks & Macfie, Manchester
GLOVER, WILLIAM, Coppull, Lancaster July 10 Graham & Unworth, Wigan
GOODBY, ARTHUR, Croydon June 24 Paines & Co, St Helena pl
GOODE, WILLIAM, Parkhurst rd, Holloway June 12 Arnatt, John st, Bedford row
GOODE, CAROLINE, Worthing June 13 Verrall & Sons, Worthing
HARDING, WILLIAM, Guildford, Farmer June 30 Day, Finsbury circus
HARDY, ARNE RICHARDSON, West Didsbury, Manchester June 8 Minor & Co, Manchester
HARDY, MARTHA BOOTH, West Didsbury, Manchester June 8 Minor & Co, Manchester
HARRISON, HOLROYD, Halifax, Auctioneer June 1 Moore & Shepherd, Halifax
HESMAN, ALFRED, East Grinstead, corn Merchant June 17 Pearless & Co, East Grinstead
HOESFALL, CLARA, Birmingham June 20 Higgins, Birmingham
HUNTER, JOHN YOUNG, Snelton, Nottingham, Licensed Victuallers' Stocktaker June 9 Cheesman, Nottingham
INGHAM, JAMES, Bradford June 5 Farrer & Co, Bradford
JOHNSON, EDWARD HORACE, Hetherett, Nerfo & June 1 Mills & Reeve, Forwick
LAYERS, NATHANIEL WOOD, Log g Dilton, Surrey, Stained Glass Manufacturer June 10 Lavers-Smith, King's Bench walk, Temple
LEEMING, JOHN, Bentham, York June 30 Thompson & Co, Bentham, or Lancaster
LONG, GEORGE MANHOOD, Witham, Essex June 23 Anning & Co, Cheshire
LOVELL, REBECCA, Banbury, Oxford June 24 Fairfax & Barfield, Banbury
MILLER, GEORGE WILLIAM, West Norwood June 20 Marshall & Pridham, Theobald's rd, Gray's inn
MONTAGUE, CLARA, Folkestone June 19 Latchams & Montague, Frinton
MOORE, ELIZABETH, Longhirst, Northumberland June 13 Webb, Morpeth
O'KEELY, GEORGE JOHN, Bournemouth June 24 Mead & Sons, Jermyn st
PACKE, SARAH MARTHA, Cumberland pl, Hyde Park July 1 Meredith & Co, New sq, Lincoln's inn
PAIK, REV PHILIP, Hove, Sussex June 10 Howlett & Clarke, Brighton
POWLES, THOMAS YARDELY, Liverpool June 23 Toulmin & Co, Liverpool
RANDALL, ELIZA, Whiteable, Kent March 3 Mowll & Mowll, Dover
RANDALL, JOSEPH SUTTON, Dover June 20 Mowll & Mowll, Dover
RATTENBURY, JAMES, Handsworth, Lapidary June 24 Cottrell & Son, Birmingham
RAY, CATHERINE, Willoughby rd, Hampstead June 17 Fraser & Woodgate, Wisbech
ROBERTS, JOHN, Chorlton, Chester June 12 James & Co, Wrexham
ROUGHTON, JAMES JOHN, Kettering, Northampton June 13 Lamb Stringer
REV, GEORGE WALKER, Catford, Kent June 15 Morgan, Hastings
RYAN, FANNY, Croydon June 24 Bramden & Childs, Portsmouth
SELBY, MARY ANN, Abbeydale, Sheffield June 13 Atkinson & Son, Doncaster
SHARPE, GEORGE, Liverpool, Commercial Traveller June 20 Cleaver & Co, Liverpool
SMITH, ALFRED AUGUSTUS, Bournemouth July 8 Bedell & Driver, Manchester
SMITH, GEORGE HENRY, Devonport, Builder July 1 Gill, Devonport
SPENCER, JOHN, Handsworth, Stafford, Tube Manufacturer June 20 Tippetts, Malden in, Queen st
SPRINGFIELD, BEATRICE MAUD, Metton, Norfolk June 8 Davies, Norwich
STARLING, JOHN, North Creaks, nr Fakenham, Norfolk, Hostler June 20 Brooks, Birmingham
STEED, JOHN, Devonport, Licensed Victualler July 1 Gill, Devonport
STEER, SARAH ELKANOR, Sheffield June 10 Webster & Styling, Sheffield
STEVENS, CHRISTINA ADELAIDE ETHEL, Coleherne ct, South Kensington June 12 Markby & Co, Coleman st
TIMM, ELIZABETH, Wyndham pl, Bryanston sq June 17 Loxley & Co, Cheapside
TURNER, BETTY, Great Grimsby June 13 Barker, Great Grimsby
TURNER, JERRETT, St Leonards on Sea June 30 Guillaume & Sons, Salisbury sq
VAUGHAN, MRS MARGARET, Leicester May 31 Fraser & Co, Leicester
VOSS, JOSEPH, Misterton, Leicester, Farmer June 15 Watson & Son, Lutterworth
WADE, JOHN WILLIAM, Farsley, York June 10 Simpson & Co, Leeds
WEBSTER, WILLIAM JOHN, Kingston upon Hull July 1 Dent & Scruton, York
WHITWELL, GEORGE COATES, Eaglescliffe, Durham May 31 Lucas & Co, Darlington
WIDOWSON, ALFRED JOHN, Chorlton cum Hardy, nr Manchester, Engineer July 12 Higham & Co, Manchester
WILESMITH, JOHN, Hallow, Worcester, Timber Merchant June 3 Beauchamp & Gallister, Worcester
WYATT, REV HENRY DRAYTON, Alderhot July 1 Foster & Wells, Alderhot
London Gazette.—TUESDAY, May 16.
BALDWIN, JOHN, Erdington, Warwick June 20 Walker & Meek, Birmingham
BALFOUR, MARIA ELIZA, Ovington gdns, Chelsea June 30 Norton & Co, Old Broad at
BALL, RICHARD NEWBY, Handsworth, Staffs July 31 Springthorpe & Holcroft, Birmingham
BARKER, ROBINSON, Shipley, Yorks June 21 Wright & Co, Shipley
BARKER, WILLIAM GEORGE, Blackheath, Kent July 1 Roddy & Co, Aldermanbury
BASTON, HENRY, Starhill, Worcester June 30 Bickley & Lynes, Birmingham
BAYLEY, SOPHIA, Fuller rd, Barnet June 17 Corbin & Co, Bedford row
BEADON, FRANCES, Margate June 21 Boys & Maughan, Margate
BETTY, JOHN QUICK, Saltash, Cornwall, Hotel Proprietor June 30 Ginn & Porter, Plymouth
BERMAN, SAMUEL, Redland, Bristol June 6 Barker, Bristol
CHARLOTTE, GEORGE BERNET, Ludl w, Salop June 16 Clark & Co, Ludlow
COLBORE, PROTIESA FISHER, Brailford rd, Brixton June 17 East & Smith, Birmingham
COLLIS, MARGARET AGNES, Beaumont, Island of Jersey June 17 Underwood & Co, Holles st, Cavendish sq
CULL, MARY MARTIN, Southampton June 9 Hodding & Jackson, Salisbury
CURTIS, WILLIAM, Burbage, Wilts June 24 Pain, Marlborough
DERING, GEORGE EDWARD, Welwyn, Hertford July 31 Seward & Longmore, Hertford
EDMONDS, JOHN, Pontaliscall, Brecon May 30 Gardner & Heywood, Abergavenny
EDWARDS, HORACE, Norwich, Lime Burner July 6 Havers, Norwich
FEATHERSTONE, WILLIAM, Colwyn Bay, Denbigh June 15 Crabbe, Abergale
FRETWELL, WILLIAM BURGIN, Ilkestone, Derby May 20 Barker, Ilkestone
GRAE, CONSTANCE DES, Wimbledon, Surrey June 21 Robins & Co, Lincoln's inn fields
HAIGH, JAMES, Huddersfield, Cloth Finisher May 31 Armitage & Co, Huddersfield
HALES, FREDERICK, St effield, Horse Dealer June 30 Clegg & Sons, Sheffield
HARDING, JAMES FROCKTON, Thornhill rd, Barnsley June 16 W J & E H Tremell, Birbeck Bank chmbrs, Holborn
HAY, THOMAS, Beckenham, Kent, Solicitor June 26 Robins & Co, Lincoln's inn fields
HOLGATE, JOHN, Sawley, York, Farmer June 30 Waddington, Burnley
HOOPER, MARY ANN, Highleaden, Gloucester June 30 Bonner, Gloucester
JEFFRIES, FRANK, Croydon, Insurance Agent June 10 Ward, Bristol
KATE, GEORGE, Huddersfield, Woollen Spinner May 31 Armitage & Co, Huddersfield
KING, MARY EMMA, Hargrave pk, Upper Holloway June 13 Barber & Son, St Swithin's in
LAMB, EDWARD, Bollingbroke gr, Wandsworth Common July 16 W J & E H Tremell u Birbeck Bank chmbrs, Holborn
LOOK, LUCY HARRIETT, Camberley, Surrey June 13 Barber & Son, St Swithin's in
MADDISON, CAROLINE, Barnsley June 30 Horsfield, Barnsley
MATTHEWS, HENRY, Hove May 31 Cousins & Burbridge, Portsmouth
MAY, MARY ANN, Westley, nr Doncaster, June 13 Andrews, Doncaster
MORGAN, AMELIA, Bracondale, Norwich July 6 Havers, Norwich
NEWMAN, EDITH AMY, King's mans, Chelsea June 8 Throwgood & Co, Copthall ct
PAGE, FREDERIC, Llangollen, Denbigh June 16 James & Co, Wrexham
PANSKY, ANN, Ladywood, Birmingham June 12 Beale & Co, Birmingham
PIGOT, HUGH FLAMSTEED, Nottingham, Barrister at Law July 16 Baylis, Cheltenham
PIGOTT, JOHN EDWIN, Church Streeton, Salop, Grocer June 13 Sprott & Morris Shrewsbury
ROWE, HELEN, St Asaph, Flint June 30 Gair & Roberts, Liverpool
SHAW, JOHN PATTERSON, Birmingham, Wholesale Stationer June 10 Rook & Bradley, Birmingham
SMITH, THOMAS, Skipton, York, Contractor June 2 Brown & Co, Skipton

THE LICENSERS INSURANCE CORPORATION AND GUARANTEE FUND, LIMITED,

24, MOORGATE STREET, LONDON, E.C.

ESTABLISHED IN 1890.

EXCLUSIVE BUSINESS—LICENSED PROPERTY.

X

SPECIALISTS IN ALL LICENSING MATTERS.

Upwards of 650 Appeals to Quarter Sessions have been conducted under the direction and supervision of the Corporation.

X

Suitable Insurance Clauses for inserting in Leases or Mortgages of Licensed Property, Settled by Counsel, will be sent on application.

SINCLAIR, AUGUSTINE WILLIAM, South Petherton, Somerset, Medical Practitioner Yeovil Pet May 6 Ord May 6
 WALKER, HENRY FRANCIS MOTTIE, Hound, Southampton Southampton Pet April 7 Ord May 10
 WALL, JONATHAN, Consett, Durham, Labourer Newcastle upon Tyne Pet May 5 Ord May 5
 WILD, JOHN WILLIAM, Stalybridge, Chester, Cotton Mill Operative Ashton under Lyne Pet May 8 Ord May 8
London Gazette.—TUESDAY, May 16.

RECEIVING ORDERS.

BENNETT, PERCY, Penarth, Ship Store Merchant Cardiff Pet May 10 Ord May 10
 BROMMA, PETER ALFRED, St. Mary Church, Devon Exeter Pet April 24 Ord May 11
 BRIMHAM, WILLIAM JAMES, Chalfont St. Peter, Bucks, Builder Aylesbury Pet May 5 Ord May 11
 BRATTON, HERBERT EDWARD, Gravesend, Kent, Mineral Water Manufacturer Rochester Pet May 13 Ord May 12
 CARMICHAEL, PETER MAURICE STEWART, Brighton, Motor Engineer Brighton Pet May 12 Ord May 12
 CHILDE, RICHARD, Sheffield, Drug Stores Proprietor Sheffield Pet May 11 Ord May 11
 CORNELL, EDWARD, Edgware rd, Cigar Merchant High Court Pet May 5 Ord May 12
 DENT, EDWIN JAMES, New Hunsanton, Norfolk King's Lynn Pet May 13 Ord May 13
 ENDERBY, FRED, Gayton le Marsh, Lincs, Farmer Great Grimsby Pet April 27 Ord May 10
 FERNIE, RALPH, Gomer Norwich Pet April 25 Ord May 12
 FREWSTER, SIDNEY, Bury St Edmunds, Coal Merchant Bury St Edmunds Pet May 12 Ord May 12
 GIMBLETT, EDMUND COSLETT, Fairmead rd, Holloway High Court Pet April 19 Ord May 12
 GRAVERNOE, MARY ANN, Tredegar, Mon, Baker Tredegar Pet May 13 Ord May 13
 HUNBLE, EDITH MARY, Malton, Yorks, Scarborough Pet May 13 Ord May 13
 HYDE, JAMES, Aldersgate st, Trimming Manufacturer High Court Pet May 11 Ord May 11
 LEONARD, EVAN, Aberayron, Cardigan, Haulier Aberystwyth Pet May 13 Ord May 13
 RAYSON, JOHN WILLIAM, Leicester, Tailor Leicester Pet May 12 Ord May 12
 REVELL, JAMES HERBERT, Cheltenham, Hotel Keeper Cheltenham Pet May 11 Ord May 11
 RIDER, THOMAS SOUTHWORTH, Ormskirk, Lancster, Outfitter Pet May 11 Ord May 11
 WILLIAMS, GEORGE, Edwarsville, Quakers yd, Glam Banbury Pet Mar 25 Ord May 12

FIRST MEETINGS.

BARNETT, ALBERT E, Middlesbrough, Wholesale Tobacco Dealer May 26 at 11.30 Off Rec, Court chambers, Albert rd, Middlesbrough
 BATTEN, ROBERT EDWIN, Llanrwst, Innkeeper May 26 at 3 Swan Inn, Llanrwst
 CARLMARK, JOHN DENNIS, West Bromwich, Electrical Engineer May 26 at 11.30 Ruskin chambers, 191 Corporation st, Birmingham
 CHANTREY, ALFRED, and WILLIAM HENRY CHANTREY, Buxton, Outfitters May 26 at 11 Off Rec, G. Vernon st, Stockport
 CORNELL, EDWARD, Edgware rd, Cigar Merchant May 26 at 1 Bankruptcy bldg, Carey st
 DARTKIN, SAMUEL, Nottingham, Lace Manufacturer May 24 at 12.30 Off Rec, 4, Castle pl, Park st, Nottingham
 DRAPER, AMBROSE JOHN, Nottingham, Grocer May 24 at 12 Off Rec, 4, Castle pl, Park st, Nottingham
 GIMBLETT, EDMUND COSLETT, Fairmead rd, Holloway May 24 at 1 Bankruptcy bldg, Carey st
 HYDE, JAMES, Aldersgate st, Trimming Manufacturer May 24 at 1 Bankruptcy bldg, Carey st
 JONES, RICHARD, Moelfra, Anglesey, Grocer May 26 at 11.30 Crypt chambers, Eastgate row, Chester
 KAY, JOHN, Warrington May 24 at 3.30 Off Rec, Byrom st, Manchester
 KNAPP, THOMAS, Coventry, Plumber May 24 at 11 Off Rec, 8, High st, Coventry
 LUFTON, JAMES, Wrexham, Undertaker May 26 at 11.30 The Priory, Wrexham
 PITT, ROBERT JAMES, Hove, Builder May 24 at 12 Off Rec, 12A, Marlborough pl, Brighton
 POTTER, J H GEORGE, and JOHN WILLIAM CORTEEN, Sheffield, Electro Plate Manufacturers May 24 at 12 Off Rec, Fugtree ln, Sheffield
 RAYSON, JOHN WILLIAM, Leicester, Tailor May 24 at 3 Off Rec, 1, Berridge st, Leicester
 READ, GEORGE NAPIER, Sunderland, Ironmonger May 24 at 2.30 Off Rec, 2, Manor pl, Sunderland
 SHAW, ALBERT EDWARD, Glas-brook, Lancs May 24 at 3 Off Rec, Byrom st, Manchester
 SHEWELL, GEORGE DE CORDOUX, Rochester, Kent, Haulage Contractor May 29 at 3.15 115, High st, Rochester
 SINCLAIR, AUGUSTINE WILLIAM, South Petherton, Somerset, Medical Practitioner May 26 at 1 Off Rec, City chambers, Catherine st, Salisbury
 STEALEY, JOSEPH, Gately, Chairs, Sanitary Plumber May 26 at 11.30 Off Rec, G. Vernon st, Stockport
 SWAIN, THOMAS PAGE, Br. adairs, Kent, Photographer May 24 at 10.30 Off Rec, 68A, Castle st, Canterbury
 TAPSON, ALEXANDER MALCOLM, Cardiff, Solicitor May 24 at 12 117, St. Mary st, Cardiff
 THOMAS, THOMAS, Forth, Glam, Insurance Agent May 27 at 11 Off Rec, St. Catherine's chambers, St. Catherine's st, Pontypriid.

ADJUDICATIONS.

BENNETT, PERCY, Penarth, Ship Store Merchant Cardiff Pet May 10 Ord May 10
 BRATTON, HERBERT EDWARD, Gravesend, Kent, Mineral Water Manufacturer Rochester Pet May 13 Ord May 13
 CHILDE, RICHARD, Sheffield, Drug Store Proprietor Sheffield Pet May 11 Ord May 11
 DENT, EDWIN JAMES, New Hunsanton, Norfolk King's Lynn Pet May 13 Ord May 13

ENDERBY, FRED, Gayton le Marsh, Lincs, Farmer Great Grimsby Pet April 27 Ord May 12
 FORD, SYDNEY HERBERT, Alsager, Farmer Macclesfield Pet Mar 28 Ord May 13
 FORSTER, MONICA, Bournemouth Poole Pet Mar 14 Ord May 12
 FREWSTER, SIDNEY, Bury St Edmunds Coal Merchant Bury St Edmunds Pet May 12 Ord May 12
 GRAVERNOE, MARY ANN, Tredegar, Mon, Baker Tredegar Pet May 13 Ord May 13
 HUMBLE, EDITH MARY, Malton, Yorks, Draper Scarborough Pet May 13 Ord May 13
 HOWARD, CHARLES, Aberystwyth, Mon, Cycle Dealer Tredegar Pet April 11 Ord May 11
 KAY, JOHN, Warrington Warrington Pet April 21 Ord May 13
 LEONARD, EVAN, Aberayron, Cardigan, Haulier Aberystwyth Pet May 13 Ord May 13
 LEVY, JOSEPH, Manstone rd, Cricklewood, Hoster High Court Pet Mar 13 Ord May 12
 PALMER, FREDERICK, Bishopscote st, Merchant High Court Pet Mar 6 Ord May 10
 PITT, ROBERT JAMES, Hove, Sussex, Builder Brighton Pet May 10 Ord May 11
 RAYSON, JOHN WILLIAM, Leicester, Tailor Leicester Pet May 12 Ord May 12
 RIDER, THOMAS SOUTHWORTH, Ormskirk, Outfitter Liverpool Pet May 11 Ord May 11
 RIDLEY, CHARLES, Claremont rd, Cricklewood High Court Pet April 13 Ord May 11
 SPACKMAN, FRANCIS EDWARD, Lambourn, Berks, Farmer Newbury Pet Mar 28 Ord May 11
 WILLIAMS, JOHN, Ventnor, I of W, Ironmonger Newport Pet April 5 Ord May 10

Amended Notice substituted for that published in the London Gazette of April 25:

WILSON, JOHN WILLIAM HENDERSON, Brewster gds, North Kensington, Butchers' Supplies Merchant High Court Pet Mar 30 Ord April 21

ADJUDICATION ANNULLLED.

BENNETT, THOMAS FRANCIS, Olney, York Motor and Cycle Engineer Leeds Adjud Oct 7, 1905 Annual May 12, 1911



The LEGAL INSURANCE CO., LTD.

HEAD OFFICE:

231-232, STRAND, LONDON, W.C.

TRUSTEES:

The Hon. Mr. Justice Channell.
 The Hon. Mr. Justice Bagnall Deane.
 The Hon. Alfred E. Gathorne-Hardy.

Chairman:—J. FIELD BEALE, Solicitor.

CAPITAL:			
Authorised	-	-	£1,000,000
Subscribed	-	-	500,000
Paid up	-	-	100,000

FIRE:

The Perfect System of Fire Insurance—Special Profit-Sharing Policy.

ACCIDENT:

All Branches of Accident Insurance and General Contingency.

PROFITS:

Loss of Net Profit and Standing Charges due to the Interruption of Business by Fire or Boiler Explosion.

HENRY M. LOW, General Manager.

Applications for Agencies are specially invited from Members of the Legal Profession.

LONDON GUARANTEE AND ACCIDENT COMPANY (LIMITED).

The Company's Bonds are Accepted by the High Court as SECURITY for RECEIVERS, LIQUIDATORS and ADMINISTRATORS, for COSTS in Actions where security is ordered to be given, by the Board of Trade for OFFICIALS under the Bankruptcy Acts, and by the Scotch Courts, &c., &c.

Claims Paid Exceed - £2,375,000.

Workmen's Compensation and Third Party including Drivers' Risks, Fire, Burglary, Lift, Plate Glass and Motor Car Insurance.

HEAD OFFICE:—42-45, New Broad Street, E.C. West End Office: No. 61, St. James's Street, S.W.

SCOTTISH EQUITABLE LIFE ASSURANCE SOCIETY.

ESTABLISHED 1831.

HEAD OFFICE—28, ST. ANDREW-SQUARE, EDINBURGH.

MANAGER AND ACTUARY—GEOFFREY M. LOW.

SECRETARY—J. J. McLAUGHLIN.

ACCUMULATED FUNDS £5,725,700.

The Society transacts every description of LIFE INSURANCE BUSINESS, and is conducted on the MUTUAL principle whereby the WHOLE PROFITS belong to the Assured. INSURANCES AGAINST LOSS are effected at Moderate rates of premium.

REVERSIONS.

The attention of SOLICITORS and others is directed to this Society's improved method of dealing with Reversions. Its leading feature is that a power of reversion (whether the tenant for life be alive or dead) is reserved to the Reversioner for a fixed term of years. Before the expiry of such term the Society is open to arrange for its extension on payment of a sum to be agreed upon. Full particulars may be obtained on application.

Loans are granted on LIFE INTERESTS.

LONDON OFFICE—19, KING WILLIAM ST., E.C.

London Secretary—P. W. PURVES.

Telephone No. 492 Bank. Telegrams, "Life," London.

ALLIANCE ASSURANCE COMPANY, LIMITED.

HEAD OFFICE: Bartholomew Lane, London, E.C.

Accumulated Funds exceed £18,000,000.

CHAIRMAN:

Right Hon. LORD ROTHSCHILD, G.C.V.O.

THE OPERATIONS OF THE COMPANY EMBRACE ALL BRANCHES OF INSURANCE.

DEATH DUTIES.—Special forms of Policies have been prepared by the Company providing for the payment of Death Duties, thus avoiding the necessity of disturbing investments at a time when it may be difficult to realise without loss.

INCOME TAX.—Under the provisions of the Act, Income Tax is not payable on that portion of the Assured's income which is devoted to the payment of annual premiums on an assurance on his life, or on the life of his wife. Having regard to the amount of the Tax, this abatement (which is limited to one-sixth of the Assured's income) is an important advantage to Life Policyholders.

Full particulars of all classes of Insurance, together with Proposal Forms and Statement of Accounts, may be had on application to any of the Company's Offices or Agents.

Applications for Agencies invited.

ROBERT LEWIS, General Manager.

LIVERPOOL REVERSIONARY COMPANY, LIMITED,

51, NORTH JOHN STREET, LIVERPOOL.

ESTABLISHED 1878. CAPITAL £200,000.

Reversions and Life Interests in Landed or Funded Property or other Securities, Annuities and Life Policies PURCHASED and LOANS granted thereon.

Interest on Loans may be Capitalised in special cases.

W. H. COCHRAN, F.C.A., Secretary.

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